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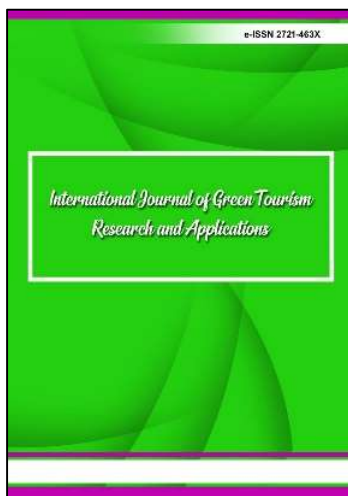
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Implementing Tri Hita Karana Values in Grand Inna Kuta's Corporate Social Responsibility Program

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Abstract

Purpose: This research was conducted to know the implementation of corporate social responsibility activities at Grand Inna Kuta hotel, which is focused on the implementation corresponding to international regulation, national regulation, and local regulation concerning of corporate social responsibility (CSR).
Research methods: By using descriptive qualitative method, this research describes CSR activities which refer to world tourism code of ethics, Indonesian republic government regulation, and local regulation which is the last in its relation with local culture i.e. Tri Hita Karana.

Results and discussion: The result shows that there are 6 corporate social responsibility activities which conducted by Grand Inna Kuta namely; blood donor activity, beach cleaning activity, trees plant activity, tribute to the village, social assistance, and social assistance during Covid 19 pandemic.

Conclusion: All the activities are a reflection of the local culture theory Tri Hita Karana which means harmonic relationship between human and God, human and human, and human and ecology.

Keywords: corporate social responsibility, Tri Hita Karana, hotel

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INTRODUCTION

Corporate social responsibility (CSR) is widely implemented by companies that engaged in natural resources sector such as mining (Umawan, et al, 2017). The companies have impact towards ecological conditions and social community (Umawan, et al 2017). However, nowadays the company that established on hospitality industry also applies the CSR to appreciate the social responsibility (Kim and Kim 2014).

CSR implemented by several companies to minimize the effect that caused by the companies to be accepted by the community which is organized by firms that are in accordance with the moral responsibility of the company to its ecology. Based on reference national regulation (*Peraturan Pemerintah*) number 47 year 2012 about social responsibility and limited liability company environment that on clause 2 stated “every legal company subject have social and environmental responsibilities. Based on that national regulation, firm or company obligatory to have social and ecological responsibility. Based on the code of ethics of world tourism consider that the relationship of tourism with environmental preservation, economic development, and effort to alleviate poverty sustainability as has been set by United Nation on 1992 at high level conference about Earth at Rio de Janeiro and be included in “Agenda 21” which also considers rapid and continuing changes in tourism growth in the past and in the future for the purpose of a vacation, business, culture, religion or health along with its positive and negative influence towards ecological, economic, and people both for tourist generating region, and tourist receiving countries, against local people, native inhabitants, and toward international relationship as well as trading or commerce.

Implementation of CSR program on hotel industry gives benefit for the hotel, by applying CSR activity provides positive impact that earned in a long period of time. Even tough hotel industry do not sell any natural resources like mining in general, however hotel industry also uses natural resources such as water to run its business. As for some of the positive impacts for hospitality companies to carry out CSR include: gaining trust in the surrounding community, building the company's reputation, improving relationships with regulators and stakeholders, sustainable condition, and if done in Bali, will get the opportunity to get awards such as the Tri Hita Karana Award.

Developing the sustainable tourism is a condition where the three aspects namely; social cultural, ecology, and economic must sustain. If only 2 aspects are sustainable thus, the condition is not called sustainable tourism.

Grand Inna Kuta is a company that owned by state enterprises which engages in the field of tourism industry. With the hotel activity which uses natural resources like water, and beach that is not owned by the hotel, make the management create a program that is called CSR to give thanks to environment, ecology, and people around Grand Inna Kuta that has been maintain the security. The argument is in line with the result according to Benavides-Valesco et al (2014) corporate social responsibility is considered as potential sources in order to gain a sustainable competitive advantage.

Research results from (Henderson, 2007) stated that the implementation of corporate social responsibility has a valuable contribution to the development of sustainable tourism whose benefits have been demonstrated and are getting more and more appreciation. Corporate social responsibility emphasizes the obligations of a company, both private and non-private, not only focus on gaining profits, but also how they contribute to the environment around the company both in terms of economy, ecology, and also the surrounding community.

Based on the background explanation, makes the writer feel interested in doing research at the Grand Inna Kuta hotel to find out whether the activities of the corporate social responsibility that have been carried out are based on the international tourism code of ethics, national regulation and local regulation that corresponds to local culture, Tri Hita Karana.

RESEARCH METHODS

The research is located at Grand Inna Kuta hotel which is located at Jalan Pantai Kuta Number 1, Br. Pande Mas, Kuta District, Badung Regency.

In this study researchers use a qualitative descriptive method. According to Rahardjo (2017), qualitative method seeks to understand and interpret the meaning of a behavioral interaction event human behavior in certain situations according to the perspective of the researcher himself. Research that is use qualitative research aims to understand the object under study in depth aim to develop concepts sensitivity to the problem at hand, explain the reality related to search theory from below (grounded theory) and develop understanding of one or more from the phenomenon at hand. By doing so, researcher could examine the CSR towards the international, national, and local regulation.

The source of data are primary data and secondary data. Data collection techniques are carried out by doing documentation studies, direct observation, and interviews. The purpose of this research is to find out the corporate social responsibility activities at Grand Inna Kuta are in line with international tourism code of ethics, national regulation and local regulation that corresponds to local culture, Tri Hita Karana.

RESULTS AND DISCUSSION

The concept of corporate social responsibility generally emphasizes two elements, namely the harmony of the relationship between the company and the community and the alignment of the company's relationship with the environment. In the local concept, the cultural value of Tri Hita Karana contains the harmony of the relationship between humans and God (*parhyangan*), the relationship between human and human (*pawongan*) and the relationship between humans and the ecology (*palemahan*).

The community element in terms of implementing Customer Social Responsibility has a linkage with the element of relationship human and human (*pawongan*) in the Tri Hita Karana concept. Natural and environmental elements have linkages to the elements of human and ecology (*palemahan*) in the culture of Tri Hita Karana. However, in the culture of Tri Hita Karana, the elements of ecology (*palemahan*) and elements of society (*pawongan*) will always be related to God as the creator of the universe (*parhyangan*) (Pertiwi, 2013). Therefore, it can be said that the concept of corporate social responsibility, which is better known by the general public today, has a harmonious relationship with the concept of Tri Hita Karana which is owned by the Balinese people.

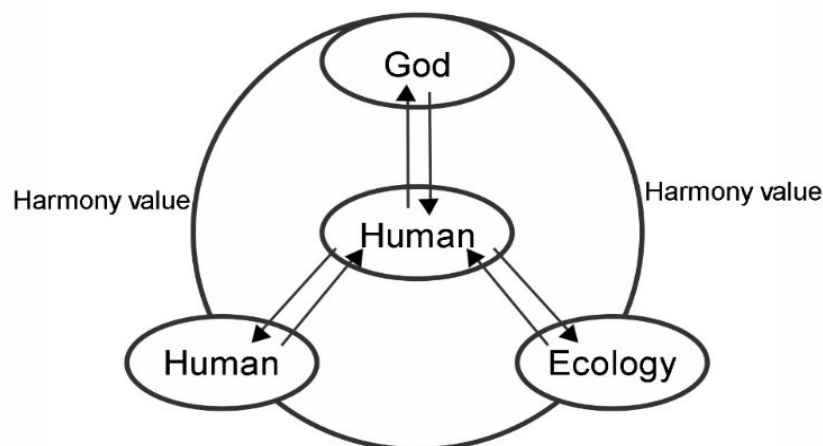


Figure 1. Tri Hita Karana Concept
(Source: Adapted from Suja, 2010)

The implementation of corporate social responsibility based on the Tri Hita Karana culture is also expected to have a positive effect on company performance. The company's obligations which are carried out by giving more attention to employees (*pawongan* element) are expected to increase employee morale and comfort in working. This is also in line with the results of (Rustiarini 2010) states that if a company has good social and environmental capabilities, there will be trust from investors who respond positively through increasing the price of the company's shares concerned.

The previous corporate social responsibility activities carried out by the Grand Inna Kuta hotel will be analyzed or tested in accordance with the international tourism code of ethics, national regulation and local regulation that corresponds to local culture.

International Members of the World Tourism Organization (WTO) establish the principles of the World Tourism Code of Ethics. These principles are listed in 10 clauses of the code of ethics for world tourism. Clause 3 of tourism is mentioned as a factor of sustainable development paragraph 1 "All tourism development stakeholders must protect the environment in order to obtain reliable, and sustainable economic growth directed to be able to meet the needs and aspirations of present and future generations in a fair manner". This code of ethics reflects an obligation that must be held by tourism stakeholders regarding their concern for the environment, economy and social affairs. CSR activity itself is a concern for the environment in terms of the ecology, economy, and also social.

The national scale regulation that becomes the reference is the Republic of Indonesia government regulation number 47 year 2012 concerning social and environmental responsibility of limited liability companies which is stated very clearly in clause 2 which states that every company as a legal subject has social and environmental responsibility, which is reaffirmed, every company as a form of human activity in the business sector, morally has an obligation to be responsible for the creation of a harmonious and balanced company relationship with the environment and the local community in accordance with the values, norms, and culture of the community.

In Badung regency regulation number 2 year 2012 concerning tourism, it is quite clearly stated in chapter III about the principle of organizing tourism clause 5 paragraph a which states "upholding religious norms and cultural values as the embodiment of the concept of life in the balance of relations between human and God, the relationship between human and human, then the relationship between human and ecology (Tri Hita Karana)" and also in paragraph d which states: preserving nature and the environment" moreover it is assisted by Badung regency regulation number 6 year 2013 concerning corporate social responsibility which emphasizes clause 1 paragraph 5 states "corporate social responsibility, is the obligation of each company to fund and / or facilitate local government programs that related to improve the quality of people live in the social community, economic and natural environment based on the principle of equality and justice." Based on the explanation from the regional regulations, it can be concluded that each company that was built especially in Badung has an obligation to contribute to the environment, social, and economic aspects.

The implementation of activities carried out in the community environment. In this case, the activity is a blood donor activity has been done by Grand Inna Kuta is one of the movements to foster a sense of concern for fellow human beings (*pawongan*). Blood donation is not carried out arbitrarily, in collaboration with the Indonesian Red Cross (*Palang Merah Indonesia*) in Bali. This blood donor activity has also occurred more than twice and is routinely carried out.



Figure 2. Blood Donor
(Source: Grand Inna Kuta, 2020)

The purpose of this blood donation activity is to help the blood transfusion unit namely the Indonesian Red Cross (Palang Merah Indonesia) and increase the sense of social care from hotel staff to be more motivated to help and share together. The philosophy of blood donation is blood donation constitute the easiest way to share in life. The deepest philosophical meaning, blood donors show that we live does not discriminate against anyone, because with blood donors to share life with all those who need it.

Corporate social responsibility activities, which are subsequently carried out by the Grand Inna Kuta, are beach clean-up (*palemahan*). This activity is routinely carried out by the management of Grand Inna Kuta. This activity, scheduled that is every Friday at 07.00 am. The location of the Grand Inna Kuta hotel is also opposite the beach, which is why the management carries out maintenance by cleaning the beach every Friday as a form of thanks to the environment. (Pereira Moliner et al. 2015) state that the above average business performance incline to do the corporate social responsibility more and proactive to the environment. Nevertheless, green practices with hidden motive could cause negative perception on customer intension to revisit the hotel (Rahman, et al, 2015).



Figure 3. Beach Clean-Up
(Source: Grand Inna Kuta, 2020)

This activity also helps maintain the environment in order to stay clean, also helped cleaning staff that worked for the beach who were tasked with cleaning the beach. This small activity helps to build a sense of trust in the surrounding community, because the company also responsible for the situation around it which in this case is the beach. Therefore, indirectly for the future the reputation of Grand Inna Kuta will be maintained.

Trees planting is also a form of caring for the environment currently planted on the coast. This activity is also routinely carried out although not as often as the scheduled beach clean-up activities at least once in a week. This tree planting activity is usually carried out on Friday to coincide with the beach clean-up activities to build a sense of "natural" owned by Kuta beach. This activity in the case of Tri Hita Karana entered into the relationship between human and the universe (*palemahan*). This green activity will be uploaded to social media to show that the company is care about the ecology. Besides, it will be a plus value for the company because tourist are most likely to visit the hotel that has been doing green practices (Manaktola and Jauhari 2007).



Figure 4. Trees Planting
(Source: Grand Inna Kuta, 2020)

As a company that stands in an area, in addition to thanking the surrounding environment, Grand Inna Kuta also provides funds to Kuta village as the host for providing facilities such as comfort, safety, and infrastructure built on the external hotel. By giving tribute, it is expected that it will also maintain harmony with the local community and those in the Grand Inna Kuta party will be maintained.

The social assistance provided by Grand Inna Kuta is providing some cleaning tools such as brooms and trash bins for temples in Bali. In addition, Grand Inna Kuta also conducts clean-up activities in the temple area. This step is a form of creating harmony between human and human (*pawongan*).



Figure 5. Social Assistance
(Source: Grand Inna Kuta, 2020)

Social assistance activities during the pandemic namely CoVid-19 virus made Grand Inna Kuta move to carry out social assistance activities (*pawongan*). Although the Grand Inna Kuta has given tribute to the traditional village of Kuta, but, activities to help together during the ongoing pandemic also carried out against a background of understanding many parties, especially those working in the tourism industry lost their jobs causing a lack of food in addition, there are also parties who still have to work even though there is a pandemic because the salary is in the form of daily. Therefore, seeing the presence of a CoVid-19 integrated unit officer or post in Kuta, Grand Inna Kuta swiftly provided social assistance that would be distributed by the integrated post officer. According to the result of (Holcomb, et al, 2007) most of the hotel company do corporate social responsibility activities that is related to charitable donations. The social assistance is a good activity however, during the pandemic of covid-19, Grand Inna Kuta internal staff got unpaid leave, in the other hand, Grand Inna Kuta done the charity that affected by covid-19. Though in the end, Grand Inna Kuta provides food for internal staff which can be taken at the hotel's cooperative.



Figure 6. Social Assistance During Pandemic
(Source: Grand Inna Kuta, 2020)

Those corporate social responsibility activity is a small example of what Grand Inna Kuta has done. The activity is carried out consistently and does have its own agenda. In addition to proof the CSR program that held by Grand Inna Kuta corresponds to local culture Tri Hita Karana, Grand Inna Kuta won the Tri Hita Karana awards organized by the Tri Hita Karana Bali Foundation which was held in Denpasar. Grand Inna Kuta won the Emerald class 1 for 4 stars hotel. This shows that corporate social responsibility based on local culture that Tri Hita Karana is going well so that it can reach Emerald 1.



Figure 7. Tri Hita Karana Award
(Source: Grand Inna Kuta, 2020)

Back again to regulators from both international and national because the local regulator has proven that the company is able to carry out its obligations even with local culture Tri Hita Karana. In the code of ethics of international tourism reflects an obligation that must be owned by tourism stakeholders regarding their concern for the environment, economy, and social, in accordance with what is contained inside it. The national regulator stated in the government regulation explains that the company is harmonious and balanced with the environment and the local community in accordance with the values, norms and culture of the community. It can be said, the activities the nature of corporate social responsibility that has been carried out by the Grand Inna Kuta is corresponds as government regulations. The local regulator has also been proven because it can win the Tri Hita Karana Award.

CONCLUSION

The corporate social responsibility program, which is harmonized with local culture, namely Tri Hita Karana, is done by giving thanks to the environment, giving thanks to the surrounding community or social life. All aspects of Tri Hita Karana have been fulfilled both from the relationship between human and God, human and human, and also human to ecology. Grand Inna Kuta has done 6 CSR activities namely; blood donation, beach clean-up, trees planting, giving tribute to the village, social assistance, and social assistance during pandemic. If linked with the local culture value of Tri Hita Karana, those programs were implicates to the theory and implementation of Tri Hita Karana, where the company try to build a good relation between human and God, human to human, and human to ecology. Tri Hita Karana Award has been given to Grand Inna Kuta management due to those activity. These programs also in accordance with the recommendations of the international tourism

code of ethics, government regulations on tourism, and also the regional regulations of Badung regency.

For further research, does Tri Hita Karana award can be used for a proof that the company have done the CSR program from local regulator? Yet, not all hotels in Bali won the Tri Hita Karana, but the participant have done CSR program. The CSR program that held by the participant maybe in accordance with world tourism code of ethics, national regulator, and local regulator.

Based on the presentation of these conclusions, suggestions can be made in the form of management must remain consistent in carrying out these corporate social responsibility activities and must become the culture of the hotel, when there is a replacement for hotel leaders, these activities can still keep going.

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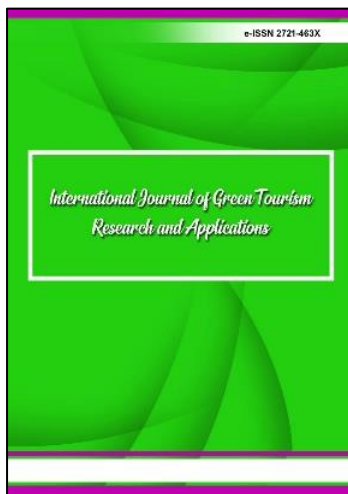
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Three-Cluster Policy in the Implementation of Corporate Social Responsibility at InterContinental Bali Resort

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Abstract

Purpose: This research is to analyze the three-cluster policy in international, national, and local policy on corporate social responsibility (CSR) implementation at InterContinental Bali Resort.

Research methods: The research method used is descriptive qualitative with juridical-normative analysis techniques.

Results and discussion: The CSR implementation is related to three-cluster regulation analysis, as follows: do small things with great love, embrace the joy of giving, give a little, save a life!, green living!, and IHG earth week. The implementation of CSR has an impact on the sustainability of the company.

Conclusion: A company in carrying out its activities are not only on more financial factors such as profits or dividends but be based on social and environmental responsibility for the present and long term.

Keywords: hotel, three-cluster policy, corporate social responsibility, implementation

Article History

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INTRODUCTION

Social and environmental responsibility which was first known in developed countries as corporate social responsibility has begun to be applied in several regulations in force in Indonesia, including Law No. 25 of 2007 concerning Investment and Law No. 40 of 2007 concerning Limited Liability Companies. Both of these Laws explicitly require that to implement a company that carries out the principles of good corporate governance or Good Governance must also care about the social and environmental interests in the company that carries out its duties and operations in the field of natural resources.

Social responsibility in its application in Indonesia itself is still very young. Law No. 40 of 2007 concerning Limited Liability Companies (Perseroan Terbatas/PT) explicitly requires the Company that carries out its business activities in the fields and/or related to natural resources to carry out corporate social responsibility. With a variety of interpretations of the concept of corporate social responsibility, at last, almost every company in Indonesia organizes corporate social responsibility with a variety of different variations and strategies. Unfortunately, very few companies in Indonesia can even be said that no one has placed corporate social responsibility in the governance paradigm.

It seems that the company is unfortunate if it just follows trends without understanding the essence and benefits of corporate social responsibility, hereinafter referred to as CSR. On the other hand, the application of CSR in a company should run following existing regulations, both international, national level up to the regulations in the company. If that happens, then the concept and a good system will not be well implemented, and in the end, it will just become jargon or mere anecdote. Therefore, the authors analyze the application of CSR in companies relating to the three levels of regulation both internationally, nationally, and within the company itself for a good implementation of CSR. Behaviour (action) is goal-oriented (goal-oriented behavior). That is, to meet their needs, a person must have a goal for his actions. The goal is a way to meet needs. Maslow's Hierarchy of Needs identifies five human needs based on the level of interest starting from the lowest, namely physiological needs (food, water, air, sex), the need for a sense of security and security (legal protection), needs Social (respected, friends, a sense of belonging), ego needs (status, self-confidence, price), and self-actualization (success, power).

Corporate social responsibility is a form of corporate responsibility for social care and environmental responsibility by not ignoring the ability of the company. The implementation of this obligation must pay attention to and respect the cultural traditions of the community around the location of the business activity (Roza, 2014). Meanwhile, CSR is a concept that the Company has a responsibility to consumers, employees, shareholders, the community, and the environment in all aspects of the company's operations. The implementation of CSR has an impact on the sustainability of the company (Angus-Leppan, 2010). A company in carrying out its activities must base its decisions not only on mere financial factors such as profits or dividends, but must also be based on social consequences in the environment for the present and long term.

Horrigan (2007) examines key aspects of the emergence across several jurisdictions of a distinctive body of comparative corporate law and regulation relating to corporate social responsibility (CSR). 1) The story of CSR in the 21st century is a story of progressive business sensitization to systems and dynamics of governance beyond government, regulation beyond the law, and responsiveness beyond responsibility. It is a story of a rapidly growing alignment across many individual businesses, industry sectors, and geopolitical regions between those systems and dynamics of governance, regulation, and responsibility, on one hand, and a company's business model, strategy, and impact, on the other. 2) Participants in various forms of organizationally and societally orientated regulation, and holders of shared, relational, and other forms of connected outward-looking and inward-looking responsibilities. 3) Both the developed and developing worlds are rapidly reaching the point where they must decide if today's global CSR movement is a passing social fad, a threat to economically efficient corporate capitalism, an intrinsic element of corporate responsibility, or even a key to humanity's long-term survival. CSR literacy is quickly becoming a primary imperative for a

variety of actors in a multiplicity of roles across the governmental, business, and community sectors nationally and internationally.

According to Almatrooshi, et al. (2018), corporate social responsibility (CSR) aims to explore the intermediary roles that public policies play in stimulating government agencies, businesses, and civil society to engage in a CSR agenda. The businesses and civil society confirm the importance of standardization and law enforcement public policy practices in issues related to CSR in developing countries. The endorsing style of public policies was the least important approach to encouraging CSR implementation in the UAE. The current definition of CSR - that postulates the engagement of a firm with stakeholders rather than shareholders alone - is derived from the stakeholder model of a firm, which was developed in the United States in the mid-1980s. Epistemologically, the stakeholder model of the firm and the current 'business case' for CSR are different. Meanwhile, According to Anatan (2009), this is mainly because the stakeholder model of the firm is rooted on the (deontological) assumption that the firm ought to engage stakeholders in the decision-making of the firm as they are likely to be affected by the firm activities whereas, the 'business case' for CSR is rooted on the (utilitarian) notion that shareholders will increase their financial interests by engaging in dialogue with other stakeholders of the firm.

Nowadays, CSR which is widely implied by many companies has evolved and metamorphosed in a fairly long period. This concept is not just born. There are several stages before the echoes are more pronounced. When the industry developed after the industrial revolution, most companies still focus themselves as organizations looking for both not-for-profit and for-profit entities have a reason to be socially responsible, whether they are local or global firms. The overarching fact is that consumers expect firms to be conscience of the social concerns of the community in which they operate and socially responsible to the various stakeholder groups they serve (Smith, 2011). The company considers that sufficient contribution to the community is provided in the form of providing employment, meeting the needs of the community through its products, and paying taxes to the state. Over time, society not only demands companies to provide the goods and services they need but also demands social responsibility. Because, in addition to economic inequality between business people and the surrounding community, the company's operational activities generally also have a negative impact, such as resource exploitation and environmental damage around the company's operations. That is what then underlies the emergence of the most primitive concept of CSR, which is a Charitable Charity (Wibisono, 2007).

The existence of tourism accommodation can certainly have a positive impact on local communities such as creating jobs, adding to people's insights on how the characteristics and skills of surrounding communities. Apart from the positive things above with the development of various tourism accommodations, there are also negative impacts caused such as changes in the value system in morals, ethics, trust and social relations in society, and the most important impact of environmental damage such as water, soil and air pollution caused by operational activities. Environmental pollution is a serious problem that must receive special attention from hotel business owners, the community, and related institutions (Hitchcock, et al, 2007).

Article 74 of Company Law requires companies that carry out their business activities in the field and/or related to natural resources are required to carry out CSR. In general, hotels interpret that there is no obligation to implement CSR until there are clear and legally binding CSR procedures and criteria according to Law No. 40 of 2007 concerning Limited Liability Companies. But in Law No. 10 of 2009 concerning Tourism (*Undang-Undang Kepariwisata*)

Article 26 requires tourism entrepreneurs to be responsible for maintaining a healthy, clean and beautiful environment and maintaining the preservation of the natural and cultural environment. Not only in the national law of Indonesia, in the local regulation low number 6 in 2013 regarding corporate social responsibility in Badung regency. In the article 1 part, 5 was stated Corporate social responsibility, hereinafter abbreviated as TJSP, is the obligation of every company to finance and/or facilitate Local Government Programs related to improving the quality of people's lives in the social, economic and natural environment based on the principles of equality and justice. The CSR regulation has also been stated from international, national until local policy in the company itself according to Secretariat of the Convention on Biological Diversity (2004) as Figure 1.

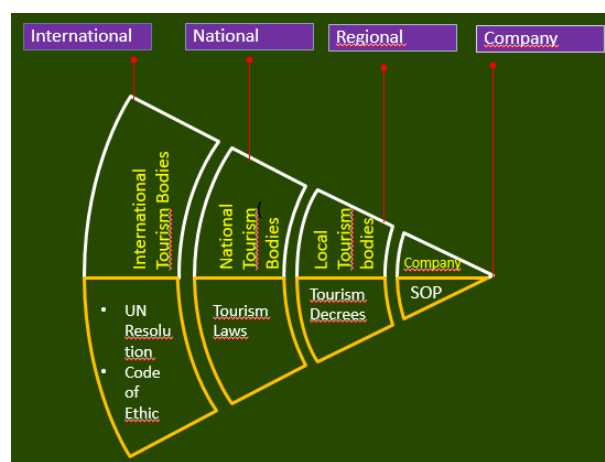


Figure 1. The Cluster Regulation
(Source: Secretariat of the Convention on Biological Diversity, 2004)

Based on the description above, the implementation of the regulations on CSR does not clearly state whether hospitality companies are required to implement CSR itself. If it is mandatory, how to apply CSR if analyzed based on three-cluster regulations from International, National, and Local policy. For this reason, the writer should research more about the implementation of CSR programs at InterContinental Bali Resorts.

RESEARCH METHODS

This research was done at InterContinental Bali Resort as the five star brand from InterContinental Hotels Group (IHG), located on Uluwatu Street, Number 45, Jimbaran, Bali, Badung Regency, Bali 80361. This resort hotel has been done Corporate social responsibility as responsible for the hotel to save the environment and keep the social culture around the hotel area.

The research method used is descriptive qualitative with juridical-normative analysis techniques. Research conducted based on legislation (Law in books) or the law is conceptualized as a rule or norm which is a benchmark of human behavior that is deemed appropriate. This legislation manages human behavior, as the boundary of any human activities and benchmark for the good characters from human behavior. Juridical research implies that in reviewing and analyzing problems secondary data is used in the field of law, which includes various kinds of legislation, scientific work, research results, and legal science literature. While Normative means to review and analyze the problem, the approach used is to analyze the law. Normative juridical research uses secondary data as primary data. Secondary data used in this paper is data obtained from available legal materials.

RESULTS AND DISCUSSION

Do Small Things With Great Love

InterContinental Bali Resort Produces Homemade Face Masks For A Safe and Healthy Environment. With a global shortage in face masks, InterContinental Bali Resort has created their own homemade cloth face masks sewn from upcycling the resort's linen. The resort has distributed these to the resort employees, their families, and the local community. These homemade face masks produced by the resort's skilled tailoring team under Housekeeping Department are made from upcycled linen and every day the team is committed to producing 40- 50 masks to make sure that we can distribute as many as possible. Radka Janotova, Area Director of Sales & Marketing says "My mask protects you, your mask protects me" is having a great success among the people. The masks our team has sewn can protect those who still need to interact with the public, especially our employees." This action is related to the three-cluster (international, national, and local) regulation. The homemade mask from InterContinental Bali Resort will be shown in Figure 2.



Figure 2. The homemade face mask from InterContinental Bali Resort
(Source: bali.intercontinental.com, 2020)

The finding also emphasizes that the hotel not only tries to maintain a green environment, but this activity also in line with Horrigan (2007) idea on point two also stated on the introduction for the participants in various forms of organizationally and societally orientated regulation, and holders of shared, relational, and other forms of connected outward-looking and inward-looking responsibilities. This action to continue its solid commitment to any Sustainability and Social Responsibility activity which had been involved since a few years back including a donation to local orphanage, zero waste management program with Green School, supporting a local artist and home industries to showcase their products and many more.

This Do Small Things With Great Love is related to the local regulation low number 6 of 2013 regarding corporate social responsibility in Badung regency. In the article 1 part, 5 was stated Corporate social responsibility, hereinafter abbreviated as TJSP, is the obligation of every company to finance and/or facilitate Local Government Programs related to improving the quality of people's lives in the social, economic and natural environment based on the principles of equality and justice. This acts as the implementation of the improvement of the people's lives in society during the pandemic COVID-19.

Embrace the Joy of Giving

The Festive Season is a good time to share and celebrate with your loved ones as well as its a good moment to give. In 2019, InterContinental Bali Resort has proudly highlighted the true meaning of the festive season by conducting a fundraising program as a continued contribution to the local communities, Widhya Asih Foundation and Panti Salam Orphanage that was intensely involving guests, hotel and its associates.

WidhyaAsih Bali Foundation is a non-profit organization established in 1975 by the Christian Protestant Church (GKPB). The foundation aims to support the unfortunate yet abandoned children who lived under poverty, whilst Panti Salam orphanage built-in 1979 is a home for more than 50 disadvantaged children, from ages 4 to 18 years old. This festive charity initiative was conducted from December 2019 through January 2020 where the resort bought collections of Indonesian Batik souvenirs that beautifully handcrafted by WidhyaAsih children such as Cooking gloves, Placemat, Teapot cover, Coaster and the guests were invited to purchase these pretty souvenirs for all guests to bring home and all the funds proceed to donate through Panti Salam Orphanage.

After two months, the funds were collected 14,3 million rupias, 8,3 million rupiahs in cash as donated by guests and employees, while 6 million in goods as contribution by the resort. The festive season is a season of sharing the joy with others. This year, we are grateful that we can continue to celebrate the true spirit of the festive season by sharing our happiness with those unfortunate children. This acts as the true implementation of the three-cluster regulation and the activity will be shown in Figure 3.



Figure 3. Embrace the Joy of Giving
(Source: bali.intercontinental.com, 2020)

The finding also emphasizes that the hotel not only try sufficient contribution to the community is provided in the form of providing employment, meeting the needs of the community through its products, and paying taxes to the state, this activity also relate with Wibisono (2007) which is stated the company could to the social responsibility by doing the Charitable Charity. This also related to the local regulation low number 6 of 2013 regarding corporate social responsibility in Badung regency. In the article 1 part, 5 was stated Corporate social responsibility, hereinafter abbreviated as TJSP, is the obligation of every company to finance and/or facilitate Local Government Programs related to improving the quality of people's lives in the social, economic and natural environment based on the principles of

equality and justice. This acts as the implementation of local regulation to support social life to contribute to the local community.

Give A Little, Save A Life

InterContinental Bali Resort is actively conducting a social awareness initiative to give back to the local community by working closely with several appointed foundations and more on various projects. To support this initiative, the resort invites guests to participate in the 1 (One) Dollar Donation program where every USD 1 (one) per night guest contribution will be donated through the programs. Alternately, the resort offers guests an opportunity to donate privately to any of the above organizations if they wish. This has inline with the governor and the (international, national, and local) law and regulation to safe and helps others. These activities will be shown in Figure 4.



Figure 4. Give A Little, Save A Life
(Source: bali.intercontinental.com, 2020)

The finding also emphasizes the responsibility to consumers, employees, shareholders, the community, and the environment in all aspects of the company's operations that inline with Angus-Leppan (2010). The implementation of CSR has an impact on the sustainability of the company. A company in carrying out its activities must base its decisions not only on mere financial factors such as profits or dividends, but must also be based on social consequences in the environment for the present and long term. This also related to the local regulation low number 6 of 2013 regarding corporate social responsibility in Badung regency. In the article 1 part, 5 was stated Corporate social responsibility, hereinafter abbreviated as TJSP, is the obligation of every company to finance and/or facilitate Local Government Programs related to improving the quality of people's lives in the social, economic and natural environment based on the principles of equality and justice. This acts as the implementation to keep the environment. This company conducts the turtle release to save the sea ecosystem especially for the turtle itself.

Green Living

InterContinental Bali Resort demonstrated its solid commitment to the environment through sustainable practices that conducted within the resort and its surrounding areas including Tree planting program, water recycling with STP system, waste management, and Eco-friendly amenities, to support the sustainable living. These actions are the answer for the statement from Hitchcock, et al (2007) related to the negative impacts caused such as changes in the value system in morals, ethics, trust and social relations in society, and the most important impact of environmental damage such as water, soil and air pollution caused

by operational activities. Environmental pollution is a serious problem that must receive special attention from hotel business owners, the community, and related institutions. The logo of the green engage will be shown in Figure 5.



Figure 5. Green Living
(Source: bali.intercontinental.com, 2020)

The tree planting took place at the nearby mangrove forest. The mangrove restoration is the regeneration of mangrove forest ecosystems in areas where they have previously existed including boosting fish stocks and reviving the livelihoods. Create the water recycling system using the STP process to refine and transform the groundwater and pre-treated surface water by removing high levels of fine particles yet is also a very cost-effective water system for watering the gardens. Having produced plenty of waste from all restaurant kitchens, the resort supports the Green School by supplying the soil waste to the school for its bio solar energy system. To strengthen its commitment to support the green living, the resort has replacing the disposable hotel's amenities to be more eco-friendly and reusable including water bottles, straws, bathroom amenity kit, and many more. This green living has been in line with the international regulation for sustainable tourism and green living.

This green living action is related to the local regulation low number 6 of 2013 regarding corporate social responsibility in Badung regency. In the article 1 part, 5 was stated Corporate social responsibility, hereinafter abbreviated as TJSP, is the obligation of every company to finance and/or facilitate Local Government Programs related to improving the quality of people's lives in the social, economic and natural environment based on the principles of equality and justice. This acts as the implementation to keep the environment for social life sustainability.

IHG Earth Week

Together with IHG Bali hotels, InterContinental Bali Resort cares about the environment through IHG Earth Week, an inspiring initiative conducted by IHG Global that aiming to enhance the environmental sustainability and gives back to Mother Nature, which was held throughout the week, from 21 through 28 April 2019. Numbers of activities were successfully executed including Beach cleaning, Uluwatu Temple cleaning, Resort Garden cleaning, and Smoking Prevention Education to the School. These activities are the implementation of the regulation (international, national, and local) in the company itself as Figure 6.



Figure 6. IHG Earth Week
(Source: bali.intercontinental.com, 2020)

These findings are related to the Law No. 10 of 2009 concerning Tourism (Undang-Undang Kepariwisataaan) Article 26 requires tourism entrepreneurs to be responsible for maintaining a healthy, clean and beautiful environment and maintaining the preservation of the natural and cultural environment. This company aware of sustainable business, they should take more concern for environmental health, clean, and beauty. This action is related to the local regulation low number 6 of 2013 regarding corporate social responsibility in Badung regency. In the article 1 part, 5 was stated corporate social responsibility, hereinafter abbreviated as TJSP, is the obligation of every company to finance and/or facilitate Local Government Programs related to improving the quality of people's lives in the social, economic and natural environment based on the principles of equality and justice. This acts as the implementation to keep the environment for social life sustainability.

CONCLUSION

Social and environmental responsibility which was first known in developed countries as Corporate social responsibility has begun to be applied in several regulations to care about the social and environmental interests in the company that carries out its duties and operations in the field of natural resources base on the Law No. 25 of 2007 concerning Investment and Law No. 40 of 2007 concerning Limited Liability Companies. CSR is a form of corporate responsibility for social care and environmental responsibility by not ignoring the ability of the company which is according to the Law No. 40 of 2007 concerning Limited Liability Companies (Perseroan Terbatas/PT) explicitly requires the Company that carries out its business activities in the fields and/or related to natural resources to carry out Corporate social responsibility. The implementation of this obligation must pay attention and respect the cultural traditions of the community around the location of the business activity. CSR is a concept that the company has a responsibility to consumers, employees, shareholders, the community, and the environment in all aspects of the company's operations according to the Law No. 10 of 2009 concerning Tourism (Undang-Undang Kepariwisataaan) Article 26 requires tourism entrepreneurs to be responsible for maintaining a healthy, clean and beautiful environment and maintaining the preservation of the natural and cultural environment. This implementation related to the three-cluster regulation analysis base on the Secretariat of the Convention on Biological Diversity (2004), as follows: do small things with great love, embrace the joy of giving, give a little, save a life!, green living!, and IHG earth week. The implementation of CSR has an impact on the sustainability of the company for the present and long term.

The results showed that corporate social responsibility had a significant effect on social welfare and nature protection. In this regard, anticipation, and optimism in doing CSR needs to be maintained because these two things can improve and maintain a sustainable business. Meanwhile, the attitude of pessimism and intimidation must be reduced because it can slow the harmony in greeting social life and maintain the sustainability of nature.

Based on the conclusions from the results of these studies suggestions may be made as follows:

1) For Tourism Department Students

The results show that CSR has a positive impact on social and environmental sustainability. In this connection, students can apply CSR when entering the workforce in their workplaces. Thus, there is a continuity from day to day to care for social-culture and the environment.

2) For Further Research

It is recommended to further researchers to examine the deeper relationship between CSR with international, national, and local regulation. So that every CSR activity by existing rules and can be implemented by every company.

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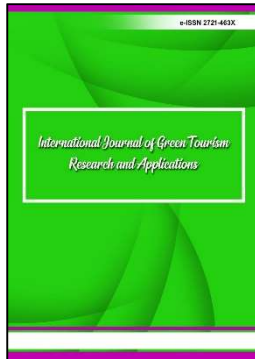
Nihi Sumba Resort's Corporate Social Responsibility as Philanthropy Activities

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Abstract

Purpose: This research aimed to analyze corporate social responsibility (CSR) conducted by Nihi Sumba Resort in relation to the philanthropy activities run by Sumba Foundation as the Non-Government Organization pointed by the resort to hold their CSR activities.

Research methods: Data analysis was done through descriptive-qualitative methods by examining the three clusters of policy, which are International, national and local policy, to elaborate whether the conduction has been following the clusters rule or not.

Results and discussion: The results showed that CSR activities run by Nihi Sumba Resort were not only incidentally CSR but a sustainable one, especially in relation to the ecosystem of the island. The driving factors of CSR were as a form of moral obligation, to improve the company image, and to gain profit.

Conclusion: The conduction also has been well handled according to the cluster of the policies, with the extra benefit of the ecological impacts of the CSR programs are the minimization of energy consumption generated through the use of vernacular concepts in all existing properties.

Keywords: corporate social responsibility, ecotourism, philanthropy, Nihi Sumba Resort

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INTRODUCTION

The rapid growth of the tourism sector is putting pressure and influence various dimensions of human life. Improper development and well-planned logging also forest conversion land for tourism, reduced biodiversity, loss of flora and fauna habitat, environmental pollution, increasing energy use, marginalization of local residents and loss of identity and the culture of local communities, often associated as the negative impacts posed by the development of conventional tourism. Along with the increasing of environmental awareness among tourists, it also influences their preferences in choosing accommodation facilities in a destination. Tourists are more interested in using lodging services which applies the concept of ecotourism and eco-friendly hotel) compared to conventional accommodation (Noor et al, 2014). The changing trends in the tourism sector nowadays are

demanding every company to change their conventional policy patterns with implementing corporate social responsibility (CSR) programs as a strategy for the company to survive in increasingly fierce competition.

In Archie B. Carroll's view (Carroll's pyramid of CSR: taking another look:2006), CSR is the pinnacle of the pyramid closely related and even synonymous with philanthropic responsibilities and according to Carroll, the pyramid concept he developed would justify theoretically and logically why the company does CSR. Carroll's four part definition of CSR was originally stated as follows: "Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time" (Carroll 1979, 1991). This set of four responsibilities are; 1) Philanthropic Responsibility, 2) Ethical Responsibility, 3) Legal Responsibility, and 4) Economic Responsibility. The four-part definitions creates a foundation or infrastructure that helps to delineate in some detail and to frame or characterize the nature of businesses' responsibilities to the society of which it is a part. Corporate philanthropy included in the four definitions as a form of business giving. Corporate philanthropy embraces business's voluntary or discretionary activities. Philanthropy or business giving may not be a responsibility in a literal sense, but it is normally expected by businesses today and is a part of the everyday expectations of the public. Certainly, the quantity and nature of these activities are voluntary or discretionary. They are guided by business's desire to participate in social activities that are not mandated, not required by law, and not generally expected of business in an ethical sense. Having said that, some businesses do give partially out of an ethical motivation. That is, they want to do what is right for society. The public does have a sense that businesses will "give back," and this constitutes the "expectation" aspect of the responsibility. When one examines the social contract between business and society today, it typically is found that the citizenry expects businesses to be good corporate citizens just as individuals are. To fulfill its perceived philanthropic responsibilities, companies engage in a variety of giving forms – gifts of monetary resources, product and service donations, volunteerism by employees and management, community development and any other discretionary contribution to the community or stakeholder groups that make up the community.

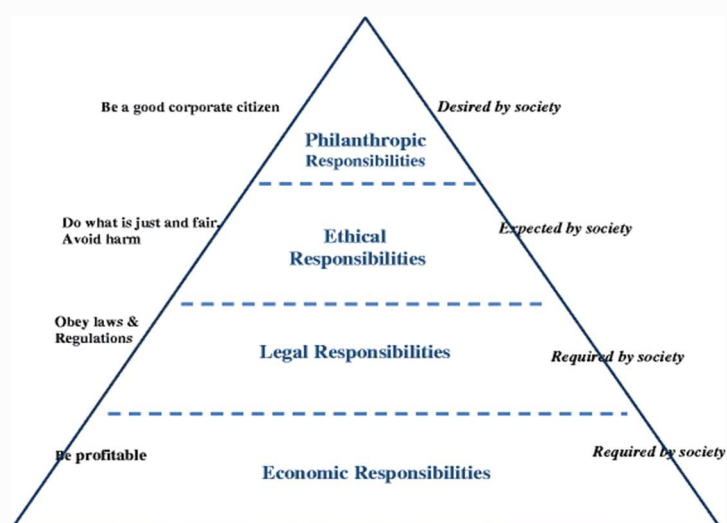


Figure 1: Carroll's Pyramid of CSR

Although there is sometimes an altruistic motivation for business giving, most companies engage in philanthropy as a practical way to demonstrate their good citizenship. This is done to enhance or augment the company's reputation and not necessarily for noble or self-sacrificing reasons. The primary difference between the ethical and philanthropic categories in the four part model is that business giving is not necessarily expected in a moral or ethical sense. Having said all this, philanthropy historically has been one of the most important elements of CSR definitions and this continues today. In this research, Nihi Sumba Resort was used as the object of research in Indonesia, in order to match their CSR policy framework to the 3 clusters of policy which are international, national, and local especially the philanthropic activities conducted by the resort. Travel + Leisure, a tourism magazine from the United States, named Nihi Sumba Resort as the best hotel in the world or # 1 Hotel in The World 2016. Nihi Sumba offers a unique personal journey for those who stay there since it involves guests in developing surrounding villages through its social responsibility program. The resort aims to follow the principles of sustainable tourism by donating profits to the Sumba Foundation, that funds malaria clinics, run poverty prevention programs, build water wells and schools for the locals on the island. During their stay, guests are introduced to the Foundation's efforts through an impactful presentation and short film. The resort is the largest employer on the island where locals make up more than 90% of its total workforce.

Starting from the non-maximized implementation of CSR in Indonesia, with the research at the Nihi Sumba Resort was done as an example successful implementation of CSR. The purpose of this research is to: (1) knowing the CSR program carried out by Nihi Sumba Resort, (2) identify the CSR program conducted by Nihi Sumba Resort related to philanthropic activities, and (3) examine the implementation of 3 cluster of policy in the CSR conducted by the resort.

RESEARCH METHODS

This research is a type of qualitative research, with methods and data collection techniques through literature studies and internet-based research which mainly uses the Internet to collect data. Most commonly, the Web has been used as the means for conducting the study, but some literature review to support the knowledge take from the book also included. The choice of site or research location is a mandatory general step conducted first by researchers qualitative. Determination of information using subsequent literature studies with interpretive approach using existing theories. This research choose Nihi Sumba Resort (formerly Nihiwatu) as the Site which is one of the hotels starred in Indonesia. Nihi Sumba Resort located in a small and exclusive island hideaway in eastern Indonesia, sits on 175 hectares of tropical forest, rice terraces and grasslands, and features 1.6 miles of headland-protected beachfront. Researchers chose this resort as the site because impressively, the resort designation as world's best hotel is quite reasonable, seeing the success of this resort selected as the best hotel in the world in 2016 by Travel & Leisure Magazine, a magazine based in New York, United States Union which the main reasons behind this achievement is the resort's commitment to carry out its CSR activities. CSR activities conducted by Nihi Sumba Resort based on community projects which integrated into the company management.

This research also analyze the government side which we could gained the knowledge related to CSR activities conducted by Nihi Sumba Resort and whether the conduction of the CSR itself has been in line with the 3 cluster of policy framework. Internationally, this

research will use ISO 26000 Guidance for Social Responsibility as the guideline in conduct the CSR, Nationally, there are three leading ministries that are directly initiating, managing and mobilizing CSR funds from companies throughout Indonesia. There are The Ministry of Environmental Republic of Indonesia, Ministry of State-Owned Companies Republic of Indonesia and Ministry of Social Republic of Indonesia, each of them had released their policies based on their sectoral laws. Locally, since the CSR of the resort mainly conducted by Sumba Foundation along with Nihiwatu's Island role, in the joint mission to alleviate poverty in the region, was to be the economic engine of the Island, as a non-government organization, conducting the CSR implementation of Nihi Sumba resort to accomplish the mission.

RESULTS AND DISCUSSION

Nihi Sumba Resort and Foundation

Nihi Sumba Resort soft opened in 2001 and had its first full year in 2005. Keen to protect the highly regarded surf spot from the overuse and abuse displayed in places like Bali, the resort restricted the number of surfers allowed at any one time. The owner eventually acquired around 600 acres but developed only a small portion of that, impacting as little of the environment as he could. Nihi Sumba offers adventure sports such as world-class fishing, surfing and diving, yet is an idyllic getaway for couples and anyone in need of rest and relaxation in pristine environs. Surrounding Nihi Sumba are Stone Age sites and traditional villages that have remained unchanged for centuries; this unique tribal culture with its ancient animist rituals is truly incredible. Nihi Sumba is made up of 12 estates, which are divided into one and multi-bedroom villas, all offering a different experience of the remote Sumba island. Through the generous support of Chris Burch, one of the owner of Nihi Sumba Resort, all administrative costs of the Sumba Foundation are maintained, allowing 100% of donations to directly fund the meaningful projects, to conduct the Corporate Social Responsibility of Nihi Sumba Resort.

The Sumba Foundation is deeply committed to lessening the consequences of poverty on the island of Sumba. The aim is to provide humanitarian aid through village-based projects that measurably impact local health by establishing access to clean water, creating educational programs, and lessening the effects of Malaria.

The Philanthropy Activities

The Sumba Foundation empowers the people of Sumba while preserving and respecting their cultural traditions. At Nihi Sumba, they believe that sustainable development marries two important themes: environmental protection does not preclude economic development and that economic development must be ecologically viable now and in the long run. Nihi Sumba's CSR through the Sumba Foundation is focusing on philanthropy, while their top priorities, so too is preserving and respecting the fragile culture and traditions of the Sumbanese people. The goal of the foundation is to help ease the burdens of poverty the Sumbanese communities were living under.

Through Sumba Foundation, the corporate social responsibility of Nihi Sumba Resort divided into multiples project which contain Nutrition, Education, Water, Health, Economic, and The Future.

1. Nutrition

The goal of this project is to provide healthy meals to help kids grow and learn. They began the Nutrition Program in early 2008 due to the immense number of malnourished children and adults seen in Western Sumba. The World Health Organization (WHO) estimates that malnourishment is the direct and/or indirect cause of 35 percent of deaths among children under the age of 5. The WHO defines acute malnutrition as “very low weight for height, by visible severe wasting, or by the presence of nutritional edema.” (www.WHO.int, 2014). It's estimated that more than half of the Sumbanese children under the age of 5 suffer from malnutrition and anemia caused by a poor diet. Anemia is debilitating for children. A mild case can impair intellectual development, lowering a child's IQ by 10 to 15 points. Stunted growth is also a massive problem in rural Sumba, and we find as many as 70 percent of school children are below the normal average height and weight for their age. Signs of undernourished and malnourished children are visible everywhere in Western Sumba, due to problems in the local diet and availability of food. There is just not enough food for everyone, and the standard local meals are low in calories, protein, and micronutrients. To fight malnutrition, the nutrition program has 2 programs, which are school lunches and infant nutrition.

a. School Lunches

To handle the malnutrition cases carried out by the Sumba Foundation is by providing help with nutritious food sources such as milk, eggs, chicken, green beans, rice, cooking oil, vitamins and medicines, and the provision of healthy processed foods. School lunch programmer providing lunch to nearby elementary schools around Nihi Sumba Resort. Until now it has reached 10 elementary schools around the Resort, and currently expanding into 12 schools so far, including two schools in the Sodan valley, whose students are in desperate need of better nutrition and hygiene education.. The plan is the number of schools recipients of this program will continue to increase. The school lunch program is given twice a week, i.e. every Monday and Thursday.



Figure 2. School Lunches Program
(Source: <https://sumbafoundation.org/>)

b. Infant Nutrition

In June 2008, the foundation also initiated the Infant Nutrition Program for children ages 6 months to 5 years old. This was a direct intervention project for when the cases of undernourished young children in a given community were severe. The program has since expanded, and by January 2018, a total of 1,017 children have been through our six-month Infant Nutrition Program. While the children are in the intervention program, their parents are taught about nutritious food and how to cook healthy meals for their children. The foundation are now helping 200 infants in four different communities by providing a high-protein meal at each visit that is cooked by the parents of the children enrolled, and a week's supply of milk/formula, vitamins, and eggs for each child in the program. We track their weight gain and growth progress, measuring it against the World Health Organization's standards for undernourishment. The goal of this program is not only to see infants develop and grow under healthy conditions but to also educate the parents of the children. We teach parents about their growing children's health needs, and we equip them with tools to provide better diets to all members of their families.

2. Education

The goal of this project is educating children by providing critical resources and infrastructure. They run this project by 7 programs, which are:

a. The Learning Development Centre

In 2017, Sumba Foundation launched their community English program, welcoming 39 children at a classroom in a local primary school in Lamboya. Over the following months, this group of children increased from 39 to almost 400 students. In May, then they began the construction of the Learning Development Center and continued to grow their education team and to expand to new locations to teach more children the English language and to inspire them to dream bigger for the future. In 2019, they opened their flagship Learning Development Center in Hobawawi, where they are now teaching English to 300 students in a classroom three times per week. Their classrooms use technology such as tablets preloaded with DuoLingo and computers to expand their knowledge.

b. Making Education Accessible

Indonesia does provide access to education, but in many cases the facilities are too small and are unequipped and in complete disrepair. Thus, Sumba Foundation focus on school structures, libraries, and supplies. Their amazing group of volunteers, who come to Sumba on a yearly basis, get involved, too. Volunteer families have come with suitcases packed with crayons, books, and other school supplies. They have painted murals on school walls, donated sports equipment, bought new classroom furniture, and donated toward the infrastructure renewal. The Sumba Foundation supports 22 primary schools with water, toilets, tables, and chairs. At three of these schools, existing buildings, which were deemed unsafe, were renovated and new classrooms were added to accommodate the growing youth population.

c. Offering Health Education

The Sumba Foundation has developed a teaching program that focuses on nutrition and hygiene education for students. Their nutrition and hygiene course is taught to children in primary grades 4 and 5. They start at this grade, rather than earlier because the younger children typically cannot speak the national language of Bahasa Indonesia and spend their first three years in school learning it. Their eight-point course

is directly related to the School Lunch Program, so the students participating can see firsthand what a nutritious meal looks like. The children learn general health information, healthy foods and diets, general body hygiene (theory and practice), illness, diarrhea, malaria, infections, dental hygiene, and trash/waste disposal. Our nutrition and hygiene course is supplemental to the core curriculum that schools must follow as a national standard. It's taught in 16 of the 22 primary schools we support.

d. Giving Scholarship

In addition to the Sumba Foundation's support of primary school education, they also help students continue to further their education. They reward the best students by providing scholarships. They sponsor students through their high school scholarship and college scholarship programs. Those that qualify for the scholarships and complete higher education come back home to Sumba to help their people by working with us in our clinics and schools. They have also been assisting students interested in pursuing nursing. So far, they have helped 25 young adults attain a nursing education and currently have 16 in their scholarship program. There are two senior nursing schools on the Sumba Island and each take around 80 students per year. Of these 160 students, they offer scholarships to as many bright and needy students they have donors for. In 2017 they were fortunate to have donations for 14 new students. The selection process for scholarships is highly competitive and only bright students from very limited means are selected. The senior nursing education takes 3 years and will qualify them for employment at clinics and hospitals all over Sumba. They also support senior nurses to further advance their education and gain a bachelor degree at universities in Bali or Java. This is a two-and-a-half year university degree, on top of the main nursing degree, and it includes extensive theoretical and practical education at hospitals in Bali or Java. This degree is slightly more expensive than the senior nursing degree because of the higher fees and added travel expenses. They also provide scholarships for children to attend hotel training schools so they can find employment with the resort, Nihi Sumba.

e. Developing Library

In addition to supporting classroom infrastructure, the Sumba Foundation encourages access to education by building libraries. The donors have supported and sponsored these libraries, including helping with the construction as well as providing quality reading materials for the students in the primary schools. Most recently, they have started providing books via their rolling library. Strategically located and stored remotely, it gives children in the area access to educational books throughout the week so they can continue to practice reading and learn outside of the classroom.

3. Water

Water scarcity is a dominant problem on Sumba Island. To get clean water for cooking, bathing, and water drink, the population must travel quite far around 2-3 km. The distance of this water source causes a limited amount water that can be brought home. As a result, the use of water becomes very selective, preferably for cooking and drinking water needs only. Other things like for bathing and toothbrush needs neglected because of the difficulty in getting clean water. The conditions are the fundamental reason for the Sumba Foundation to conduct clean water supply projects for communities in the surrounding areas Nihi Sumba Resort.

When the Sumba Foundation began work in Sumba, rural access to clean water was close to nonexistent. During the 1980s and early 1990s, Indonesia went through massive water infrastructure improvements, but the major financial crisis of the late 1990s caused

these improvement projects to stop. The Sumba Foundation's initial survey found that over 90 percent of schools and clinics in the area did not have running water or a water source nearby. The conditions within the villages were also very similar. While valley communities did have access to water, many of the hilltop communities lived without. This left the women and children spending most of their day fetching water instead of adding to the family income or going to school. Providing access to clean water is the foundation's oldest and most established program. This project is helping provide water to more than 27,000 people every day. The Sumba Foundation is committed to providing the Sumba people with access to water.

Potable water is essential to improving the livelihood of people in Western Sumba. Having clean drinking water, which eludes the majority of the population, is foundational for a healthy living environment.

4. Health Service

The health service project goal is alleviating suffering and saving lives. It is the second project of Sumba Foundation initiated since 2002. This program run in several developing programs which are:

a. Increasing Health Access

When the Sumba Foundation embarked on a mission over a decade ago to provide the Sumbanese with access to health care, the government clinics were few and services limited. Suffering was obvious. People in Sumba had infectious diseases and very poor access to basic health care. In 2002, the foundation established their first health initiative. Groups of US medical students assisted a local government midwife clinic at Hobawawi, helping provide improved facilities for labor and delivery. Sumba Island is one of the areas with a high level of malaria endemic which is the highest in Indonesia. In an effort to fight malaria, Sumba Foundation through its health service project undertakes a number of breakthroughs, which include preventive and curative measures. In 2003, Dr. Claus Bogh visited the Sumba Foundation and with the Indonesian Ministry of Health, he conducted malaria surveys that revealed that 62 percent of children had malaria and very limited access to proper diagnosis and treatment. In 2004, Dr. Bogh joined The Sumba Foundation and established the Malaria Control Program. In early 2005, they opened their first clinic at Hobawawi with four nurses on staff and volunteer doctors. They have since expanded their health program significantly to have four medical clinics covering an area with 30,000 people, plus a host of other health initiatives. In addition to malaria control, their medical clinics now treat common ailments, infections, and cuts, provide eye care and dental care, and perform minor surgery. Over the past 15 years, they have diagnosed and treated around 400,000 patients and saved at least 500 lives. Since the early days of their health program, they've collaborated closely with the local government to help improve health care for all of Sumba and East Nusa Tenggara. Through this collaboration, they have seen government clinics and hospitals significantly improve and expand. In 2010, they opened the Malaria Training Center where they educate all of Sumba's government and private sector health professionals about malaria diagnosis, treatment and control. In 2018, they also educated the health professionals at the Training Center about the diagnosis and control of tuberculosis. They have expanded their health care collaboration with a number of local and international organizations. They have supplied government hospitals and clinics with medical equipment and supplies (Direct Relief International). Over the past 10 years, they have had groups of eye surgeons and optometrists from

Australia (RACS) and Indonesia (UNHAS) perform eye operations and provide prescription glasses for all of Sumba. They have also had Australian plastic surgeons operate cleft palate and burn patients (Interplast) at local government hospitals. They frequently have international dentists volunteering at our clinics and collaborating with Indonesian NGOs on the provision of artificial limbs (Puspadi) and eye care education (John Fawcett Foundation).

b. Mama 2 Mama

The next health service program is the mama 2 mama program. This program aims to help reduce the number of maternal deaths and children on Sumba Island. Activities carried out through this program is to help pregnant women carry out ultrasound examinations (Ultrasound). An ultrasound examination is important to know the fetal growth and development and the risks of infant congenital disease. By conducting an ultrasound, preventive measures can be taken, such as giving vitamins to pregnant women and even considerations to have an abortion if it endangers the safety of the mother.



Figure 3. Mama 2 Mama Program
(Source: <https://sumbafoundation.org/>)

c. Helping People See

Another health program is the Sumba eye program. This program is a health sector project that specifically deals with cataract disease problems. This project is an annual program started in 2007, which was held in collaboration with Royal Australian College of Surgeons Melbourne, Australia under the leadership of dr.Mark Ellis. Every year in April, data collection is conducted to list the people with cataracts for cataract removal surgery and the distribution of glasses is done every August. Citizens who afford this program not only comes from West Sumba Regency, but also from the other three districts. For the success of this activity, team optometrist (ophthalmologist) from Australia assisted by a team of doctors from the University of Hassanudin, Makassar.

The Impact

It cannot be denied that the tourism industry is the driving force of the economy in a destination. Through social responsibility carried out by the Nihi Sumba Resort it has an economic impact on the lives of the people around the resort. This supports the statement of Mathielson and Wall (in Madiun, 2010: 108), that: "the economic benefits of tourism, which have been documented in the literature include the following: 1). The contribution of tourism to foreign exchange earnings and the balance of payments, 2). The generating of income, 3). The generating of employment, 4). The improvement of economic structures, 5). The encouragement of entrepreneurial activity.

Associating with the presentation of Mathielson and Wall above, there are two economic benefits felt by the surrounding community through CSR programs conducted by the Nihi Sumba Resort, namely: creating employment opportunities for the community and improving the economic structure of the community. The limited economic resources of the population which only rely on agriculture, fisheries, livestock, and civil servants caused a number of residents to leave their homes to find work in other areas outside Sumba such as Bali, Java, and even become migrant workers abroad. The company policy that provides enormous opportunities for local residents to work at the Nihi Sumba Resort is a tangible form of the company in reducing unemployment. Currently the Nihi Sumba Resort employs as many as 300 local employees. The company's management policy to provide opportunities for local people to work in the Nihi Sumba Resort has helped reduce the flow of urbanization. By working as hotel employees, the local community earns a far greater income than the NTT Province minimum wage and per capita income of West Sumba farmers, who are the main livelihoods of the population.

Negatively, from the social aspect, the implementation of CSR carried out by Nihi Sumba Resort also feared that it could lead to community dependence on aid disbursed by the Nihi Sumba Resort. In addition, the CSR program of the Nihi Sumba Resort can also trigger social jealousy, especially in terms of recruiting workers.

The Cluster Policy

In the global order and also in Indonesia, the definition of social responsibility generally refers to the ISO 26000 Guidance for Social Responsibility document, namely responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that contributes to sustainable development, health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationships. The ISO 26000 structure has seven core subjects. Organizational governance becomes the main foundation for the implementation of the other six core subjects (see the following diagram). Then the other six core subjects are issues that are very relevant to organizational behavior.



Figure 4. The ISO 26000 Structure
Source: <https://www.iso.org>

In Indonesia, a lot of regulations are actually already related or even in line with the core subject of ISO26000 which are:

1. *Article 1 paragraph 3 UUPT "Tanggung Jawab Sosial dan Lingkungan adalah komitmen perseroan untuk berperan serta dalam pembangunan ekonomi berkelanjutan guna meningkatkan kualitas kehidupan dan lingkungan yang bermanfaat, baik bagi perseroan sendiri, komunitas setempat, maupun masyarakat pada umumnya."* which means Article 1 number 3 of the Company Law, Social and Environmental Responsibility is the company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the company itself, the community around it, or society in general.
- a. *Memberikan informasi yang terkait dengan perlindungan dan pengelolaan lingkungan hidup secara benar, akurat, terbuka, dan tepat waktu;*
- b. *Menjaga keberlanjutan fungsi lingkungan hidup; dan*
- c. *Menaati ketentuan tentang baku mutu lingkungan hidup dan/atau kriteria baku kerusakan lingkungan hidup"*

Which means every person who carries out business and / or activity is obliged to:

- a. Provide information related to environmental protection and management in a true, accurate, open and timely manner.
 - b. Maintain the sustainability of environmental functions; and
 - c. Comply with provisions regarding environmental quality standards and/ or environmental damage criteria.
2. Act Number 13 of 2011 concerning Handling of the Poor, This Act does not specifically discuss the role and the function of companies in dealing with the poor, but there is a clause in article 36 paragraph 1 "Sources of funding in handling the poor, including: c. funds set aside from the company. Clarified in paragraph 2 Funds set aside from the company, company as referred to in paragraph (1) letter shall be used maximally for handling the poor. Whereas in Article 41 concerning "Community Participation", in paragraph 3 it is explained that "Business actors as referred to in paragraph (2) letter j participate in providing community development funds as a manifestation of social responsibility for handling the poor.

Locally, it is in line with the vision of East Nusa Tenggara Province Tourism Board which has a vision of tourism development is the realization of East Nusa Tenggara as a competitive and contributing destination for the people's welfare. Nihi Sumba Resort run the CSR through the Sumba Foundation establishment of the Sumba Foundation is as an extension of Nihiwatu Resort Corporate Social Responsibility as a Form of Ecotourism Development in West Sumba Regency. The company's hands are intended so that CSR activities can be carried out in a better management and as the local monitor in running the CSR program. Nihi Sumba Resort delegated a number of CSR programs to be handled by the Sumba Foundation in line with Nihiwatu's role, in the joint mission to alleviate poverty in the region, was to be the economic engine of the Island.

Lately, there currently a problem of tourism investment in West Sumba area which has caused legal, social and economic problems for local residents. From 2017 to 2020, encountered major problems in the agrarian sector that have not been resolved by the West Sumba Regional Government for a long time related to land own regulation. The development of tourism in West Sumba has shown rapid progress with the election of the Nihi Sumba Resort in Nihiwatu as the best hotel in the world in 2016 and 2017. The existence of the resort has a positive social and economic impact on the people and government of West Sumba. But behind that success the development of tourism in Nihiwatu in West Sumba has led to the annexation of community land or land and public resources. More than a quarter of a century the tourism industry in the Sumba coastal region has been running. The one who started it was Claude Garves from Germany. It was he who started in 1988 and in 1995 the Nihi Sumba Resort was present on the Lamboya-Wanokaka Coast, West Sumba. Currently, Nihi Sumba Resort is not alone on the South Coast of West Sumba. Starting from the coastal landscape of Gaura, Lamboya to Wanukaka, there are several resorts owned by foreign investors namely Lelewatu Resort in Lele Watu, Nautly Resort in Patiala Bawa,, Watu Kaka Resort in Gaura. This does not include the various home stays currently in operation. At present, the Regional Government of West Sumba even explained that there will be the construction of 30 new hotels in West Sumba. These, are not in line with the main idea of East Nusa Tenggara Province's base idea of community based tourism, especially, within the land ownership conflict, there is no exact regulation on the limitation of the ownership which is something to regret.

However, we can conclude that most of all, the CSR run by the resort has been well handled and in line with all the mentioned regulations, from the ISO 26000 as the international guideline, national regulation articles, and from the local management done by the foundation included with the province's base idea of community-based tourism, although the tourism ignited by the resort has brought another conflict of land ownership regulation which currently unsolved.

CONCLUSION

Based on the result and discussion, the conclusions are drawn as follows; 1) The Resort's CSR program Nihi Sumba Resort is not just incidental, but it is sustainable because CSR has become a corporate commitment and integrated in company management to participate in developing the region around in particular area, and Sumba Island in general, 2) The impact of CSR activities carried out on development Ecotourism consists of social impacts, economic impacts, and impacts ecological. The social impact of CSR activities is receiving support government and community acceptance of the company's existence, an increase in health services for the community, and convenience will access clean water.

Economic impacts include the creation of employment opportunities for society and improvement of economic structure. While the impact. The ecology of the CSR program is the minimization of the potential for carbon emissions arising through the use of the vernacular concept on all properties which exists, lastly, 3) The CSR program carried out by the Nihiwatu Resort is inseparable from the negative effects caused, which can trigger dependency the community towards assistance, can trigger jealousy social, and legalization of sea turtle hunting activities by the community. This study only examines the corporate social responsibility of the resort in relation to the philanthropy activities of the CSR itself. For further researchers who are interested in studying the topic of ecotourism, can conduct a study more in depth related to energy efficiency, water conservation and management waste, cultural aspects, and other aspects that have not been reviewed in this research.

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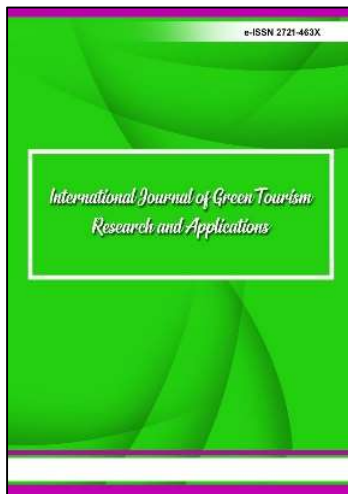
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Implementation of Green Tourism Policy Strategy of PT Taco Casa Bali through Corporate Social Responsibility

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Abstract

Purpose: This article is to explain the implementation of corporate social responsibility (CSR) at PT Taco Casa Bali in carrying out its social and environmental responsibilities to support green tourism.

Research methods: This study is done in a qualitative method in which the data collection was carried out through library techniques and field research in the form of observation and interviews with the Corporate Operations Manager of PT Taco Casa Bali.

Results and discussion: The result of the study shows that the CSR implementation of PT Taco Casa Bali is in the form of fixed and unscheduled activities that support green tourism policies and regulations (people, planet, and profit).

Conclusion: The research is an illustration of how CSR practices in a company should be maximally realized so that in the end both the business and the business environment.

Keywords: corporate social responsibility, policy, green tourism, restaurant

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INTRODUCTION

As a business entity, a company is required to produce targeted profits by its capital owners. In addition to the economic side, the company was also asked to commit to acting ethically and contribute to the economic development of the local community or the wider community. The company is expected to act as a social institution to help the community and the government in solving social problem. This social and environmental responsibility is called corporate social responsibility (CSR). Wahyudi, et al. (2008) states that CSR is a company's commitment to carry out its obligations based on the decision to take policies and

actions by taking into account the stakeholders and the environment in which the company carries out its activities based on applicable legal provisions.

Tourism entrepreneurs as one of the tourism stakeholders, have an important role in maintaining environmental and social sustainability even though economically, profit is the main orientation of a business. In the Triple Bottom Line concept, in addition to profit, a company that wants to be sustainable must pay attention to the elements of People and Planet. This concept explains the company in addition to pursuing profit (profit), the company must also pay attention to the fulfillment of the welfare of the people (people) and contribute actively in preserving the environment (planet) (Elkington, 2018; Wibisono, 2007). This concept seeks to measure the level of corporate commitment to corporate social responsibility and its impact on the environment over time. Stoddard, et al. (2012) recommends the Triple Bottom Line as a framework for sustainable tourism development.

Azam, et al (2011) mentions sustainable tourism practices that take into account the mutual needs of the ecology and environment, local communities, business-economy and tourists themselves as green tourism. Mudana (2020) calls green tourism a practice of ecological, business-economic, and socio-cultural sustainability in tourism. In tourism companies, CSR can be said to be part of green tourism from the aspect of socio-cultural sustainability as a result of the process of economic sustainability through the profits generated.

In practice, Hadi (2009) mentions that social responsibility is still marginally positioned and tends to lack proper appreciation. Such a context occurs at least triggered by conditions, namely: (1) still not uniform and clearly defined boundaries of social responsibility; (2) the company's opportunistic attitude, especially social responsibility contains significant costs that do not necessarily have relevance to the achievement of economic motive objectives; (3) lack of stakeholder response so it does not create social control even though the community is a social agent; (4) support of weak legal system; (5) unclear operational standards; (6) unclear evaluation measures. Such a context, relatively creates the practice of corporate social responsibility as a polish, although there are some companies that are committed and serious in carrying out social responsibility strategies. The realm of social responsibility contains a very broad and complex dimension. Besides that, social responsibility also contains very different interpretations, especially related to the interests of stakeholders.

Various regulatory policies and strategies related to CSR to support sustainable tourism development have not received the full support of all tourism stakeholders, especially in Bali. Research result of Putra, et al. (2019) shows that CSR activities are still considered only as non-strategic philanthropic activities and Bali tourism stakeholders have a low concern for corporate CSR.

This article discusses the implementation of Corporate Social Responsibility at PT Taco Casa Bali deals with green tourism policy and regulation strategies both by local, national and international governments. The company which operates in the culinary business began in Ubud in 2010 with an initial number of employees as many as 12 people and now continues to grow with 97 employees with 2 branches located in Petitenget and Canggu. As one of the important components of the tourism industry with a target market for foreign and local tourists, Taco Casa Restaurant plays an important role in supporting the development of the tourism industry.

Based on this background, this research focuses to discuss how the implementation of Corporate Social Responsibility of PT Taco Casa Bali relates to green tourism policy and regulation strategies both local, national and international as the main problem.

RESEARCH METHODS

This article uses a qualitative descriptive method. Qualitative descriptive research seeks to describe all the symptoms or conditions that exist, namely the state of symptoms according to what they were at the time of the study (Mukhtar, 2013).

Data collection in this article was carried out with library techniques related to green tourism and CSR policy and regulatory strategies, and field research techniques in the form of direct observation and interviews with Edi (40 years) as Corporate Operations Manager at Taco Casa Canggu. Referring to Miles and Huberman (2014), the qualitative data analysis technique is through data reduction, data presentation, and conclusion.

RESULTS AND DISCUSSION

Implementation of CSR activities that develop in Indonesia, in accordance with government regulations in Law No. 40 of 2007 concerning limited liability companies in article 74, that CSR activities or social responsibility is an activity that is required and carried out based on propriety and fairness in accordance with government regulations. The main focus in the law is article 74 which requires more on a business activity in the field or relating to natural resources to carry out corporate social responsibility activities. Republic of Indonesia Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies Article 2 states that every Company as a legal subject has social and environmental responsibility. While in Article 4 paragraph (1) Government Regulation No. 47 of 2012 states that social and environmental responsibility is carried out by the directors based on the Company's annual work plan after obtaining approval from the Board of Commissioners or General Meeting of Shareholders (GMS) in accordance with the Company's articles of association, unless otherwise stipulated in legislation. It is explained that the government regulation does not clearly state how much the obligation of a company must set aside revenue for CSR.

In addition, following up the policy of the United Nations World Tourism Organization (UNWTO) as a UN agency that handles tourism together with the United Nations Environment Program (UNEP) issued a policy on sustainable tourism, Indonesia as one of its members, adapted it by establishing policies and implementing regulations green tourism by issuing Law No. 10 of 2009 concerning tourism. Bali as one of the best destinations in the world issued Regional Regulation No. 2 of 2012 concerning Bali Culture Tourism in supporting efforts to develop green tourism. Bali even has a road map for sustainable tourism development called the Green Growth 2050 Roadmap for Bali Sustainable Tourism Development.

At the micro level, green tourism in Bali is carried out through related industrial networks. Related to this study, PT Taco Casa Bali is a business entity with a business unit engaged in the culinary field under the name Taco Casa Restaurant. Taco Casa restaurants are located in three locations namely Ubud, Seminyak and Canggu, with a total of 97 employees with various educational backgrounds. The vision of this company is to be a strong establishment that offers customers fresh, delicious Mexican flavors, great value for money and all topped off with quick-friendly service, with Company contents as follows: (1) To delight and nourish our customers with fresh and delicious Mexican flavors at a reasonable price with excellent quick-friendly service. (2) To generate a sustainable profit growth. (3) To create job and provide all staff the tools to be their best in a friendly, co-operative and rewarding environment. (4) To create long-term relationships with our

business partners. (5) To contribute to our society through initiatives that align with our corporate social responsibility program.

Based on the results of an interview with Edi, the Corporate Operations Manager of PT Taco Casa Bali explained that CSR activities had started running since the first year the company was running, precisely starting in 2010. It was further explained that the budget provided for CSR activities was included in the sales and marketing budget, the amount of which ranged from 2.5 - 3% of every year. The percentage is calculated from net sales. While the division for CSR activities themselves are not explained in detail from the existing budget. Most CSR activities are not publicized to outsiders. This is done because according to him, various activities related to CSR in various forms are considered social activities based on sincerity and volunteerism.

Following are the data of PT Taco Casa Bali has been carried out so far (Table 1).

Table 1. CSR activities of PT Taco Casa Bali

No	CSR activities	Schedule of activities
1	Donate to Bumi Sehat Foundation	Scheduled
2	Full tuition fees/ foster parents to middle and high school students	Scheduled
3	Provision of 500 avocado tree seedlings in Pohsanten Village, Mendoyo, Jembrana	Unscheduled
4	Donations to needy parents and orphanages	Unscheduled
5	Opportunity for managerial and operational practices of restaurants to educational institutions	As requested
6	Reception of hospitality student visits	As requested
7	Donate improvement of road access in Kubu, Karangasem	Unscheduled
8	Donate in the form of funds when there are religious events	Unscheduled
9	Distribution of 500 kg of rice during the Covid-19 pandemic	Unscheduled
10	Basic food donations to victims of the Gunung Agung Eruptions	Unscheduled
11	Donations from the Lombok earthquake	Unscheduled
12	Donated clothes <i>pecalang</i>	Unscheduled
13	Contribution to sick/ hospitalized people	Unscheduled
14	Donation of 200 clean water pipes in the district of Kubu, Karangasem	Unscheduled
14	Sponsorship of social activities/ events	Unscheduled

(Source: Edi, Corporate Operations Manager at PT Taco Casa Bali, 2020)

Based on the vision and mission statements as well as the data in Table 1, it's found that PT Taco Casa Bali shows the company's commitment to environmental, social and cultural preservation and community economic empowerment. This is in line with Bali

Provincial Regulation Number 2 of 2012 concerning Culture of Bali Tourism which implements the philosophy of Tri Hita Karana (Chapter II article 2), efforts to preserve Bali's natural environment as a basis for sustaining the life of Balinese people and culture that is sustainable (Chapter III, article 4 paragraph c), tourism entrepreneurs must have a vision of maintaining Balinese culture; and participate in the development of Balinese culture (Chapter IV, article 8, paragraphs b and c).



Figure 1. Contribution of Lombok earthquake natural disasters
(Source: Edi, Corporate Operations Manager of PT Taco Casa Bali, 2019)

In terms of budgeting for CSR activities, the results of this study indicate that there is a lack of clarity of the percentage of the funds allocated for CSR by PT Taco Casa Bali, either from sales or company profits. This uncertainty is related to CSR as a volunteer activity. UU no. 32 of 2009 concerning protection of environmental management, Law no. 25 of 2007 concerning investment and government regulations as referred to in article 74 paragraph (1.2 and 4) of the law regarding the PT which only requires social and environmental responsibility, but does not clearly state the percentage that must be set aside for CSR.

CONCLUSION

CSR is a form of corporate social and environmental responsibility. PT Taco Casa Bali has a commitment to green tourism policy and regulation strategies which are implemented through CSR activities but do not yet have a definite budget for CSR activities each year. This is because CSR activities are voluntary activities and legally there are no definite and detailed rules to regulate the amount of CSR funds that must be spent by each company.

According to the results, discussion and conclusions above, the author recommends that CSR funds management should more organized and measured and there should be a separation from the beginning between the sales and marketing budget and the CSR budget. Furthermore, regardless of the scale of CSR Activity, it should be published transparently. This will improve the company image by proving that the company has

provided and allocated their necessary CSR funds and showing that the company demonstrates attentive concern for the social and environmental aspects of society. Additionally, the existence of a clear and detailed law about the regulation of CSR funds need to be set in place as a universal reference to allocate budgets for CSR by companies as deemed necessary.

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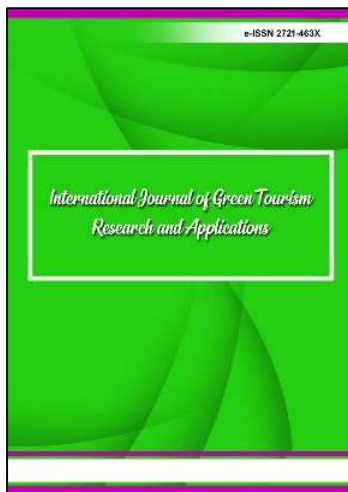
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Corporate Social Responsibility Implementation on Aviation Company: A Case Study in Qatar Airways

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Abstract

Purpose: The purpose of this research is to know the implementation of corporate social responsibility implementation in Qatar Airways and the impact of the corporate social responsibility on society and the environment.

Research methods: This research uses qualitative analysis techniques to analyze the implementation of the corporate social responsibility (CSR). The data source used is secondary data and is accessed through company documents, journals, books, articles, and websites.

Results and discussion: The research result of the CSR implementation in this airline is the application of triple bottom lines which is to align the economy, social, and environment but in the implementation of CSR has not given maximum attention to environmental aspects.

Conclusion: Qatar Airways applies triple bottom lines, namely harmonizing the economy, social and environment, but in implementing CSR it has not given maximum attention to environmental aspects.

Keywords: company social responsibility implementation, aviation company

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INTRODUCTION

Current tourism development in Bali quite rapid, although for this pandemic period experienced a temporary stationary phase, the tourism industry in Bali is not just about hospitality, and MICE destination alone, but in this industry there are also transportation services and travel. Airlines are one of the transportation services in Bali, some of which are sub-branch offices of international airlines that have permission to fly and park in Ngurah Rai Airport, Bali.

Airline services from year to year are increasingly becoming the attention of the wider community. This can be seen from the intense competition in services, prices and

promotions offered by various airlines. The attractiveness of the aviation industry is quite large and promising. Some airlines have begun to divide up price classifications based on services provided such as full service airlines and low cost carriers, with competitive prices that differentiate them from the facilities they get. However, at present many airlines do not only see from the profit but also social responsibility to the surrounding community or it can be said as corporate social responsibility.

Corporate social responsibility or CSR aside from being a legal obligation, actually from that company has its own positive impact in the context of building a company's image reputation. Concern for social issues, both within the scope of activities that directly touch the community and activities related to environmental preservation undertaken by the company through CSR activities in turn bring good reputation and influence for the company, one of which can increase consumer or community loyalty towards the company. In its development, CSR has become a need that is felt jointly between the government, society and industry based on the principle of mutual development. Dwiyanti in 2018 indicate that the implemented CSR can have a positive impact to improve the company's good relations with the community, employees, and implementing CSR can maintain good relations between the hotel and surrounding communities and to increase hotel profits.

Philip Kotler and Nancy Lee define CSR as a corporate commitment to improve community well-being through discretionary business practices and contributions of corporate resources. Maignan & Ferrell defines CSR as "A business act in a socially responsible manner when its decisions and actions account for and balance diverse stakeholder interests". Furthermore, John Elkington defines CSR through the concept of "the Triple Bottom Line" which is that companies that conduct business should consider the 3Ps: Profit, People and Planet, i.e. companies do not only consider "single bottom line" solely from the aspect of responsibility economy for profit (Profit), but also pay attention to social responsibility related to the fulfillment of the welfare of the surrounding community (People) also actively contribute to the preservation and protection of the natural environment (the Planet-the Earth) (Sukihana, 2018).

Corporate social responsibility not only carries a positive reputation for the company, but also has positive implications for improving the welfare of the community, open employment opportunities through caring for "people" (surrounding communities), "planets" (the environment) and of course "profits" for company One of the international full service airlines that has implemented CRS is Qatar Airways, which has its main base at Hamad International Airport. Qatar Airways was established on November 22, 1993 and began operations on January 20, 1994. Initially the airline owned by members of the Qatari royal family but in April 1997, a new management under the leadership of Akbar Al Baker ran the airline. At present the composition of ownership of Qatar Airways is 50% by the Qatari government and the rest are private investors. At present, Qatar Airways serves 150 international destinations and is one of 5 airlines that get the status of five star airlines from Skytrax. Qatar Airways is also a member of the Arab Air Carriers Organization. Qatar Airways is the best airline in the world based on the assessment of Skytrax, where it won the World's Best Airlines award in 2011 and 2012. In 2013 Qatar airways placed second as the "World's best airline" and received an award as a business class airline the world's best version of Skytrax.

The purpose of this study is to determine the implementation of CSR or corporate social responsibility. And this study also analyzes the impact of implementing corporate social responsibility for the community and the environment.

RESEARCH METHOD

The data used in this study are qualitative data. Qualitative data is data in the form of information, such as types of CSR activities, general description of the company, implementation and other information used to discuss the formulation of the problem.

Source of data in this study is done through direct interviews with related parties, secondary data is data that is indirectly related to respondents and secondary data can be obtained from company documents, journals, books and articles and can be obtained by accessing sites or websites (Nada, Dharmawan, & Purwanti, n.d.).

RESULTS AND DISCUSSION

The existence of a company is inseparable from the existence of roles and contributions for stakeholders. Local people are one of the stakeholders in a company. In the location where the company stands and operates, there are surrounding communities affected by these business activities, both positive and negative impacts. For that the company needs to give concern to the community around its business location. The company's concern is contained in a program that we are known as corporate social responsibility in developed countries, the CSR approach at the beginning of its development tends to be voluntary-based, so the definition of CSR also emphasizes commitment from the company and not a legal obligation.

John Elkington in Sakina defines the CSR through the concept of "Triple Bottom line" which is that companies doing business should consider 3Ps: Profit, People and planet. Until now, the concept of TBL was also put forward by several experts. In (Ariastini & Semara, 2019) in Andrew Savitz (2006) in Slaper and Hall (2011) stated that, TBL is the essence of sustainability by measuring the impact of organizational activities in the world, including profitability and shareholders, social, community and environment. Whereas Smith and Sharicz (2011) state that TBL is the result of an organizational activity that is voluntary or regulated by law, indicating the ability of an organization to maintain its proper business operations (including appropriate financial feasibility) while not negatively affecting social or ecological systems. TBL is an important element to be considered by the company. TBL can be a benchmark company, with not only paying attention to the economic side, but also positive and negative social and environmental highlights.

Stakeholder theory is a collection of policies and practices relating to stakeholders, values, fulfillment of legal provisions, community and environmental awards, and the commitment of the business community to contribute to sustainable development. Stakeholder theory states that companies not only carry out operational activities for their own interests, but on the other hand must pay attention to their stakeholders, namely investors, consumers, employees, local communities, government, and other parties (Dwiyanti & Mahyuni, 2019). The implementation of corporate social responsibility practices can be explained by stakeholder theory. Stakeholder theory says that the company is not an entity that only operates for its own interests, but the company must provide benefits for its stakeholders (Dwiyanti & Mahyuni, 2019), so the company realizes that the company's survival also depends on the company's relationship with the community and the environment in which the company runs each of its activities. In accordance with the contents of article 74 of the Republic of Indonesia Law No. 40 of 2007 concerning limited liability companies (*Undang-undang No. 40 Tahun 2007 tentang Perseroan Terbatas*), corporate social responsibility is one of the obligations that must be carried out by the company. Through this law, industries or corporations are obliged to implement it. The

industry and corporation's role are to encourage healthy economic growth also by taking into account environmental factors.

To find out the implementation of CSR programs or corporate social responsibility on the Qatar Airways airline in detail, the authors conducted an interview method with those who were expected to be able to provide an overview of the CSR activities and activities carried out. The results of the interview are then added to the company's data. The results of the implementation of corporate social responsibility research on Qatar Airways are as follows:

Qatar Airways Supports the Educate a Child Program

Educate a Child is a global scale program that aims to significantly reduce the number of children around the world who do not have the right to enjoy school, counseling from His Excellency Sheikha Moza bint Nasser in Qatar as Special Envoy for Basic and Higher Education UNESCO, United Nations Millennium Development Goal Advocate and Global Education First Organizing Committee member from the UN Secretary General Ban Ki-moon.

Qatar Airways voiced its support for Educate A Child by signing a Memorandum of Understanding (MoU) with the program to provide high quality education to millions of children dropping out of school during the Plenary Session, in which financial donations are collected during flights and monetary contributions from airlines.

Support the Foundation of Brain Tumors in Children

Children Brain Tumor Foundation (CBTF) is an organization established in 1988 to improve the treatment, quality of life and long-term outlook for children with tumors of the brain and spinal cord. Diagnosis of brain tumors in children is the beginning of a long life process that requires daily attention and support from family and friends. CBTF is one of several organizations that works well with survivors and families to support them through ongoing attention during care and treatment. This organization also provides a bereavement support program for families.

The mission of the Children's Brain Tumor Foundation is to make sure this family does not feel alone and to gather research that this deadly disease can be cure. Qatar Airways supports this foundation by collecting profits per year to raise funds foundation.

Orbis Charitable Trust

Qatar Airways was once trusted as the Official Airline of Orbis UK, a charity to prevent blindness on a global scale, for a period of two years since September 2015. Orbis is an international NGO that changes the world by working to reduce blindness and visual impairment that can be avoided. There are 280 million people in the world who are blind or have vision problems, while as much as 80 percent of these eye conditions can be prevented or cured.

Qatar Charity

Qatar Charity focuses on combating global poverty in vulnerable communities through its humanitarian and development programs.

Dreama Provides

Support to orphans, through nursing homes and support services for children and foster families Qatar Airways Group provides general support and special projects for things such as equipment needs, recreational events and Gharangao celebrations.

Healthy and Safe Work

Eliminate hazards and provide safe and healthy working conditions, provide training and awareness for all employees, and increase participation, consultation and communication, promote employee health and well-being, report and investigate all incidents related to health, safety and fire, measure performance against health and safety goals to drive continuous improvement, and comply with relevant legislative and regulatory requirements.

Discussion of Research on Corporate Social Responsibility Implementation on Qatar Airways

The company has helped programs for community empowerment, employees and the surrounding environment, community development in the fields of health, economy, social culture and environment. The implementation has been very helpful to the surrounding community and the benefits have been felt by the community and have been running effectively, but it needs to be followed up on several programs whose implementation is still running without any extra supervision from the company and some programs whose implementation is not yet on target according to the concept of community development which represents thoughts about community development in the context of human resource development towards independence.

The implementation of CSR in community development efforts can be seen from the activities that have been carried out in recent years. Qatar Airways has carried out various activities in various fields that have covered the scope of community development programs. This research is appropriate in Shabir (2014) research in (Kamidin, Hasan, & As' ad, 2019) where the CSR program in the form of a community service program has been very helpful to the surrounding community and has been felt by the community and has been effective.

CONCLUSIONS

Based on the results of the research, it can be concluded that Qatar Airways applies triple bottom lines, namely harmonizing the economy, social and environment, but in implementing CSR it has not given maximum attention to environmental aspects. Generally, CSR Qatar Airways which consists of the company's CSR covering the social aspects, and health. CSR which includes employment includes health and safety. This is in line with what was mentioned in the journal (Wahyuningrum, 2014) which states that the CSR Program has both simultaneous and partial influence on Community Empowerment.

It should continue to run the CSR program well for long-term benefits and to maintain the image of the company on the public perception. CSR in order to give maximum attention to environmental aspects.

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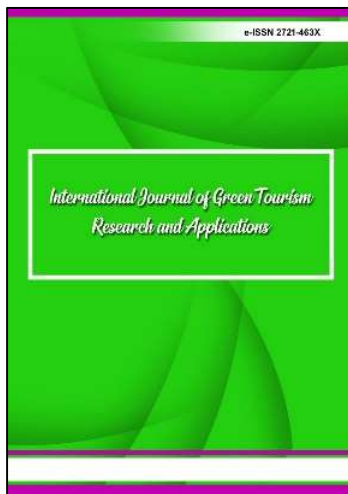
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PT Bali Hai Cruises Nusantara's Corporate Social Responsibility Activities in Nusa Lembongan Bali

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Abstract

Purpose: This research was conducted to know the forms of corporate social responsibility (CSR) program, the disclosure of corporate social responsibility, and the implementation of corporate social responsibility on stakeholders.

Research methods: The data used in this research was secondary data. This research was conducted in a qualitative method in which the data collections were through observation and documentation.

Results and discussion: The results showed that the implementation of the international conventions cluster showed that the companies implemented the role and regulation of sustainable tourism in using the land and the environmentally friendly materials for building. The result also implemented the National law and regulations cluster which are concerned about employee health and safety as it is considered that the activities do mostly in the sea. Meanwhile, the local decreases cluster showed that CSR's program implemented three different aspects of sustainable tourism. These aspects are economic, ecology and social culture.

Conclusion: Overall PT Bali Hai Cruises Nusantara implemented the CSR program to local stakeholders in order to keep the company's sustainability.

Keywords: water tourism, corporate social responsibility, three clusters, stakeholders

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INTRODUCTION

As declared in law number 10/2009 on Tourism, article 5 letter (d) preserves nature and the environment, (e) empowers local communities and (f) guarantees inter-sectoral, interregional, regional integration between the center and the regions which form an integrated unit. Systemic in the framework of regional autonomy, as well as cohesiveness among stakeholders (Firza, 2018). Furthermore article 30, the regency/city government has the authority to (a) prepare and determine a master plan for district/city tourism development, (b) determine district/city tourism destinations, (c) determine district/city tourist attractions, (c)

determine district/ city tourist attractions, (e) regulate implementation and management of tourism in the region, (g) facilitating the development of new tourist attractions, (i) maintaining and preserving tourist attractions that are in the region (Firza, 2018).

CSR (corporate social responsibility) is already regulated in article 26 of Law Number 10 Year 2009 concerning Tourism which explains that tourism companies should play an active role in efforts to develop surrounding infrastructure and community empowerment programs, this is the goal of CSR itself by developing neighboring infrastructure such as infrastructure improvement, making parks for the public school improvement etc. community empowerment programs such as mutual cooperation, traditional events in the area of the company's environment and religious events. The World Business Council for Sustainable Development (WBCSD) defines CSR as continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. In its translation, the World Bank defines CSR as a commitment of the business community to continue to act ethically, operate legally and contribute to economic improvement, together with improving the quality of life of employees and their families as well as improving the quality of local communities and the wider community (Firza, 2018). CSR is an obligation that must be fulfilled by all companies in which companies are required to run and give rights to the community.

The Global Compact Initiative mentions the understanding of CSR with 3P namely *profit, people, planet*. This concept includes the knowledge that business is not just looking for profit but also the welfare of people and ensures survival (*planet*). For this reason, it is necessary to have awareness to maintain the environment for the sake of business continuity (Astuti, Atmadja, Kurniawan, & ST, 2018). This is also regulated in Law No. 40 article 74 of 2007 regulates that companies which carry out activities in or related to natural resources are required to carry out social and environmental responsibilities. With this regulation, every company is obliged to implement activities related to natural resources within the framework of corporate social responsibility. Likewise in the tourism sector must also implement social responsibility activities or CSR (Astuti et al., 2018).

In implementing law No. 10 of 2009 in the tourism sector, the company is expected to perform the obligations in creating sustainable tourism in the form of CSR. The emergence of CSR discourse in developing country markets is currently driven by external and internal factors including society and the environment. Social responsibility is good for companies where to foster trust in the community and in particular investors. Activities - social activities that will be carried out certainly will affect the company both now and later on in the future to come. The company should think about satisfaction with the community and not only benefit In the future. Social activities will also bring the name of the company to be famous and remembered by the wider community later. Based on the relevance of CSR as a form of the company in achieving its goals, CSR is closely related to the company's sustainable development (Umawan & Putri, 2017). CSR is also an obligation that must be fulfilled by all companies. The company is demanded to honor and give the community rights. Hospitality is the tourism industry which is a company providing accommodation services. It should implement CSR in tourism services area. CSR is a commitment of the company or business world to contribute to the development of a sustainable economy by put attention to corporate social responsibility and focuses on the balance between attention to economic, social, and environmental aspects. The company's image will be better in the community if it can demonstrate responsibility and care for the external environment. Corporate social

responsibility is needed to maintain harmonious relations between the company and the surrounding environment. Corporate social responsibility is carried out voluntarily and also a form of obligation from the company. CSR has been carried out by many tourism companies in mainland Bali, it is also expected to be carried out by the tourism companies on the island of Nusa Lembongan.

Nusa Lembongan has become very rapid development in tourism sector, especially marine tourism development. It has been visited by various different foreign tourists around the world such as Australia, America, Japan, European and Asia countries since the year of 1980. With more and more tourists going on a trip either by cruises or with boat to Nusa Lembongan then followed by the development of tourism facilities such as cruise accommodation, restaurants, and etc. The phenomenon of both companies that have been doing CSR and have not carried out their obligations in maintaining the sustainability of the tourism industry in Nusa Lembongan is a very interesting discussion to be analyzed. Based on the description of the background which has been described previously, so it needs to do the implementation of CSR in PT Bali Hai Cruises Nusantara in Nusa Lembongan. In writing the analysis, there are two issues that need to be analyzed, namely: How is the realization of PT Bali Hai Cruises Nusantara's CSR in Nusa Lembongan as a tourist destination and what is the obligation of PT Bali Hai Cruises Nusantara in implementing CSR?

RESEARCH METHODS

The writer used the normative method in analyzing the data that was conducted by law (*Law in books*) or the laws that are drafted as rules or norms that constitute human behavior benchmark. It is considered as an appropriate obligation for Tourism Company to implement the CSR program. In addition, the writer also uses qualitative methods. Qualitative methods is as descriptive method and tend to analyze the data by describing the problems. In general, qualitative writing is carried out by interview and observation methods, but in this writing uses the method of observation and documentation using secondary data and direct observation. The research was conducted to determine the implementation of corporate social responsibility (CSR) in PT Bali Hai Cruises Nusantara in Nusa Lembongan which is considered as tourism destination in Klungkung regency. This island has been visited by tourists both domestic and international. PT Bali Hai Cruises Nusantara manages two different tourism industries that are engaged in different fields, namely Bali Hai Cruises and Hai Tide Beach Resort. Bali Hai Cruises is engaged in seawater tourism and beach clubs, meanwhile Hai Tide Beach Resort is engaged in beachfront accommodation.

RESULTS AND DISCUSSION

Nowadays, the importance of corporate social responsibility role to make a sustainable company is considered very important by business people and educators. Over the past decade or even more CSR has become an inseparable part of business practice. Many companies dedicate a part of their annual report in the company's website to publish CSR activities. The main concept is to illustrate the importance of attaching CSR activities that have been carried out to the local community. CSR is a benchmark of trust for the community in the company as well as a corporate action will be socially responsible in the community. If the implementation of social responsibility is good so the company would get a separate award in the form of a good name in the eyes of investors in particular and society in general. The environment of a company also affects the company performance. The

company environment needs special attention for company management which is called interdependent and influence relationships, known as signal theory. The companies are not only responsible to shareholders but now it has extended until the region of human society. It also needs to pay attention to stakeholders to look at the social factors where it creates responsibility for social (Umawan & Putri, 2017). The CSR activities have been carrying out and having not been carried out yet by PT Bali Hai Cruises Nusantara during doing tourism activities in Nusa Lembongan will be analyzed in detail.

PT Bali Hai Cruises Nusantara is a company that operates tourism activities in Nusa Lembongan. They have implemented tourism laws on CSR program in Nusa Lembongan. The company has a high level of concern for the preservation of nature and its neighborhood. In the implementation of CSR activities, both Bali Hai cruises and Hai Tide Beach Resort which is under the management of PT Bali Hai Cruise. They put attention in waste and garbage separation from the accommodation in order to avoid contamination/pollution. Since most of the tourism activities done beaches and sea. For the treatment of garbage B3 (Hazardous and Toxic), PT Bali Hai Cruises Nusantara has built garbage storages to separate organic and non- organic wastes to prevent environment pollution. The liability of the company in addition to the separation of garbage and waste, using green materials and environmentally friendly such as reeds, wood and bamboo from the beginning the accommodation establishment. The accommodation development strictly complies with spatial regulatios, to leave some parts for open space. High tide has been manipulated as energy resources. The company has applied energy conservation startegy by using energy saving appliances such as energy saving lamps and controlling the air condistioner temperature.



Figure 1. Bali Hai Cruises Ship at their pontoon
(Source: <http://www.balihaicruises.com>, May 15th, 2020)

The implementation of CSR at the National law and regulations level is more focused on employee health and safety. It is carried out to find out how the health and safety policies implement for all employees at PT Bali Hai Cruises Nusantara. The health and safety sector is a sector that is related to labor for tourism activities, especially in seawater that has a very big risk for safety in natural situations that can't be predicted. So that the workers who will perform the activities of companies can run effectively. While the

implementation of the national law and regulations according to legislation no 51 on the boundary of frontier coast chapter I article 1 paragraph 2 which is in the construction of the accommodation facilities do not meet the requirements that apply nationally in terms of development should be at least 100 (hundred) meters from the point highest tide from the direction of land.

The analysis of the local decrees level includes the involvement of local communities conducted to find out how the company's involvement in the surrounding local communities. It can be seen from the time of the company's construction to its operation is often referred to CIP (Community Involvement Project). The indicators of involvement to local communities involve three aspects of tourism sustainability namely: economic, ecological, and socio-cultural.

PT Bali Hai Cruises Nusantara concerns in empowering the economy towards the local community. This can be proven by giving donations in the form of cash given during religious ceremonies at the temple in Nusa Lembongan. Besides giving donations, almost 90% of local employee workers both at Bali Hai Cruises and Hai Tide Beach Resort. Empowering local people in providing land transportation to travel in visiting tourist attractions for tourists in Nusa Lembongan is also part of the responsibility of not implementing CSR. The use of land transportation in Nusa Lembongan is coordinated by an association of transport organizations in Nusa Lembongan.

This analysis of the environmental aspect was carried out to find out how PT Bali Hai Cruises Nusantara's CSR activities related to the environmental sector both land and sea. It is considering that PT Bali Hai Cruises Nusantara's tourism activities operate at sea and land. The company's operations in the sea such as snorkeling, jet skiing, banana boat and others cause pollution to the marine biota environment due to the absence of maintenance and preservation of marine biota around the pontoon of Bali Hai Cruises. However, they engage in preserving other sea areas such as seaweed area as a tourist attraction and doing cleaning activities around the beach. PT Bali Hai Cruises Nusantara is directly involved by providing matching funds through seaweed farmers so that the sustainability of seaweed remains sustainable which is part of tourist attraction packages in providing a tour package.

The social and cultural aspects are also one of the CSR implementations at PT Bali Hai Cruises Nusantara by providing an opportunities for high school student to take part of internship program on the job training and product familiarization at Hai Tide Beach Resort. The involvement in cultural aspect is also implemented by participating in the local parade which is called "ogoh ogoh parade". It is normally carried out every year on the day before the silent day. On the other hand, empowering the local culture to entertain tourists by involving the local dancer is also a very special concern so that dance keeps a very significant development in Nusa Lembongan.

CONCLUSION

PT Bali Hai Cruises Nusantara has implemented the CSR program through three different cluster programs according to UNWTO agenda in Nusa Lembongan. These clusters are International conventions, national law and regulations, and local decrees. Pursuant to the International conventions cluster, the company implemented green tourism concept by using environmentally friendly materials to build Hai Tide Beach Resort. On not at the National law and regulations level, PT Bali Hai Cruises Nusantara has strong commitment on employee health and safety for both Bali Hai Cruises and Hai Tide Beach

Resort. Bali Hai Cruises tourism activities are mostly done in seawater such as diving, banana boat, snorkeling. The implementation of CSR at the local decrees level is mostly carried out to create and improve the standard of living of the local community which is largely dependent on the tourism sector. Social responsibility on CSR program focuses on economic development, socio-cultural and environmental sustainability.

The writer recommends PT Bali Hai Cruises Nusantara to keep a hold on maintaining the implementation of CSR and it needs to be improved for sustainable tourism by involving local communities in Nusa Lembongan. This will greatly affect the continuity of company's activities in the future and also keep maintaining harmonious relationship with the local genius concept *Tri Hita Karana*, namely the relationship between human to god, human to human, and human to the environment.

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