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RESEARCH ARTICLE

THE IMPLEMENTATION OF PENTAPLE BOTTOM LINE CONCEPT IN COMPANY'S SOCIAL RESPONSIBILITY PROGRAM PT PELINDO III.

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Abstract

The purpose of this literature study is to explain the implementation of the Pentaple Bottom Line concept in PT Pelindo III's corporate social responsibility program. The implementation of the social responsibility program is as follows: (1) people in the community development partnership program; (2) *phenotechnology*: prioritizing the use of information and communication technology; (3) profit: develop community potential directed at developing a people's economy; (4) planet: nature conservation program; (5) prophet: care and integrity.

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Introduction:-

Along with dynamic changes in the social, economic and technological aspects of today, the Company demands as a business entity in the port services sector to make necessary adjustments. Business processes and connectivity that take place quickly and without limits are indispensable for the Company in order to improve service performance and to align business activities with service standards that are globally in service while continuing to carry business values that apply nationally as differentiation.

Problems that occur in the social and environmental sphere are challenges that create new opportunities for companies to be responsible for problems around them, including problems of unemployment, poverty, environmental damage, natural disasters and so on. With these challenges, then there is a shift in business paradigm through the concept of sustainable development (Sustainable Development).

The new paradigm makes businesses no longer stand on the concept of company values measured in profit (single bottom line) but rests on the concept of "Formula 3P" (triple bottom line). The triple bottom line concept was proposed by John Elkington (1997). This concept consists of the economic dimension (profit), social dimension (people), and the environmental dimension (planet). The concept of the triple bottom line arises because of the demands of society on the role of companies in the surrounding environment. One of the demands of the community is due to a series of social and environmental events that occur both national and international phenomena.

As a company that grows in the midst of the public, the Company realizes that the welfare of the community and the environment, especially those around operational activities, are responsibilities that must be shared. The implementation of Corporate Social Responsibility (CSR) activities is based on three main aspects such as community (people), environment (planet), and profit (profit). All aspects are carried out as part of the Company's business processes and are expected to provide concrete benefits for the Company's stakeholders.

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Implementation of CSR programs, better known as Triple Bottom Line, they were: Profit, People and Planet. Profit is the main element of the company, seeking profit is the goal that becomes the mission of all companies. But the company's goals and mission will not be achieved without the synergy with the community and the environment. That's why companies inevitably have to think about these three components - often called 3P (Profit, People and Planet), into the wheels of their business.

The 3P concept was then developed based on the expansive thinking of Sukoharsono EG, (2019) which added phenotechnology factors (femomena information technology) and prophet / prophet (mental and spiritual balance in the process of protecting life) as an innovation idea to maintain or sustainability called pentaple bottom line (5P).

Capitalist companies naturally oppose the CSR (Corporate Social Responsibility) Act, arguing that companies are no longer obliged to carry out CSR activities because they have fulfilled their obligations by paying taxes to the government.

In addition, many companies also support the CSC Law. They assume that the company can survive because of the support of various aspects, including the community and the environment. Therefore, in the course of their business wheels they carry out often the CSR activities as a form of corporate care and responsibility to their stakeholders.

PT. Pelabuhan Indonesia III is one of the major companies in the port services sector in Indonesia. PT. Pelabuhan Indonesia III has a strategic role to contribute to the environment and social. Through CSR activities, PT. Pelabuhan Indonesia III seeks to play its role as a state-owned company that is responsible for its social and environmental conditions.

Research Purpose:-

The purpose of this literature study is to explain the implementation of the Pentaple Bottom Line concept in PT Pelindo III's corporate social responsibility program.

Research Methods:-

The method used in research is literature study, where data collection techniques are carried out by examining literature sourced from books and notes and various reports related to the problem to be solved (Nazir, 1988). The deepening was carried out related to the concept of triple bottom line and pentaple bottom line associated with CSR implementation at PT Pelindo III.

Research Result And Discussion:-

Pelindo III as a State-Owned Enterprise (BUMN) that has core competencies in the port services sector is always committed to providing dividends to shareholders (the Ministry of SOEs) and striving to facilitate logistical integration in efforts to support development in the macroeconomic sphere. Furthermore, the Company will strive to meet the wishes of shareholders shares including (Pelindo III Annual Report, 2017):

1. Prioritizing the use of integrated information and communication technology as an effort to increase efficiency and effectiveness and optimize company performance;
2. Achievement of company performance targets through improved service productivity and superior operational based on the rules and norms of good corporate governance (GCG);
3. Increase awareness of control and supervision, both internally and externally of the company, to support the success of management.

Prioritizing the use of integrated information and communication technology is the implementation of the Pentaple Bottom Line in the aspect of Phenotechnology is the fact that the existence or phenomenon of information technology must be an important part in maintaining the survival of an organization.

The sophistication of technology in the present has a rapid development even able to produce a wide range of technological systems designed to assist human work in producing the best quality information. The diversity of these technologies makes it easy for technology users in implementation. Companies that have advanced information technology (computerized and integrated) and are supported by applications that support modern technology, are expected to have a positive impact on the sustainability of the company's performance by producing timely, accurate and trustworthy financial reports (Ratnaningsih and Suaryana, 2014).

The effectiveness of accounting information systems can measure the competitive advantage that a company can create. Increasing the effectiveness of accounting information systems requires the role and participation of management in supporting the implementation and development of accounting information systems.

2017 is the 4th year (four) implementation of the 2014-2019 Long-Term Corporate Plan in the field of Information Technology in realizing the implementation of the Full ICT Based System. During this program, the Company continues to realize programs that have been formed in stages in accordance with the planned phases. Not only meeting the targets and existing programs, the Company also conducts evaluations and improvements needed so that the realization of the plan in the field of Information Technology can run well and does not leave problems that can set back the Company's progressive efforts so far (Pelindo III Annual Report, 2017) .

Implementation of people means that the company must have concern for human welfare. Pelindo III's commitment in carrying out its corporate social responsibility is realized through the Partnership and Community Development Program (PKBL) which aims to accommodate the interests of the community around the Company. The programs that are carried out include capital assistance for small entrepreneurs with low interest provision, financing such as training and participating in national and international exhibitions aimed at advancing the business of the Fostered Partners, to the provision of facilities and infrastructure that can be accessed by the public and improving infrastructure can be widely used by the community (Pelindo III Annual Report, 2017).

CSR has broad influence in helping the government alleviate poverty alleviation efforts, as well as improving people's welfare. The allocation of government funds for poverty reduction is still limited, with these conditions requiring the support and active involvement of the business world. CSR activities can certainly target community groups that have not been touched by poverty alleviation programs, so that a better quality of life can be felt by the community equally (Rahmatullah, 2012).

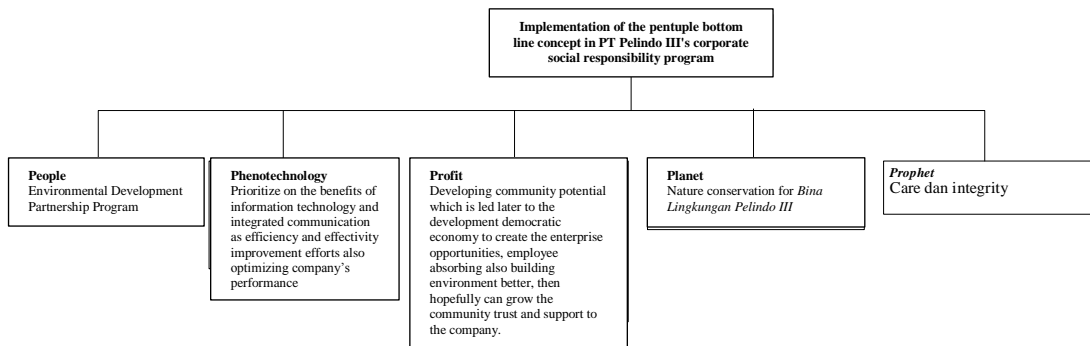
The company's profit implementation must be oriented to look for economic benefits that allow it to continue to operate and develop. The Partnership and Community Development Program which is carried out by the Company in practice places more emphasis on social development and develops the potential of the community which is then directed towards developing people's economy, so as to create opportunities business opportunities, absorbing the workforce, and managing the environment better, so that it is expected to foster public trust and support for the company's presence Until 2017, the Company has disbursed loans to 6,375 Micro, Small and Medium Enterprises (MSMEs) in the amount of Rp259.65 billion scattered in 7 (seven) Provinces of the company's working areas (Pelindo III Annual Report, 20 17).

Planet or the environment is a victim of acts of natural exploitation by humans. The environment is also something that is related to all fields in human life. Because all activities carried out by humans as living things are always related to the environment such as drinking water, inhaled air and all equipment used, everything comes from the environment. So great the benefits received by humans make them forget that the environment must be preserved again so that future generations can still enjoy the benefits of a clean environment (Prasetya and Sudarwanto, 2018).

The target of the Pelindo III environmental development program is the community around the company with the nature of assistance for community empowerment, so that it is expected to create a harmonious and mutually beneficial relationship pattern, namely by creating a climate that is conducive to the continuity of business activities and securing company assets. Until 2017 the nature conservation program that has been distributed is Rp. 3,659,835,700. The realization of the Community Development Program in 2017 amounted to Rp35.41 billion, up 65% from the realization in 2016 amounting to Rp21.4 billion, while the average of aid disbursed was Rp50.51 million, up 55% from the average aid a year 2016 amounting to Rp32.62 million. Social Assistance in the context of alleviating poverty became the most assistance in the amount of Rp. 15.63 billion with cheap food, free food, electrification, MCK construction, machinery and fishing boat assistance as well as housing renovation for underprivileged communities. (Pelindo III Annual Report, 2017).

The Prophet is a spiritual, mental, or spiritual balance in the process of preserving life. An organization must be aware of the practices of spirituality. This includes the revelation of God Awareness, Transcendental Awareness, Honesty, Ability to Self-Contemplation and Sincere Love (Sukoharsono, 2019).

The implementation of the prophet is reflected in the core values of the Pelindo III company, namely Care: Always manifesting concern for the interests of the company both internally and externally and Integrity: Persons of Pelindo III uphold the integrity of themselves in carrying out all company activities



Conclusions And Recommendations:-

Conclusions :-

Social responsibility program activities that have been carried out By PT Pelindo III in 2017 generally it met the principle of pentuple bottom line.

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