
EVALUATION OF COSTS AND IMPACT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN THE FRAMEWORK OF TRIPLE BOTTOM LINE AT PT TERMINAL PETIKEMAS SURABAYA



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Abstract

This study aims to analyze the implementation of Corporate Social Responsibility (CSR), cost allocation, and its impact on company performance within the framework of the Triple Bottom Line (profit, people, and planet) and evaluate the feasibility of CSR costs using the Cost-Benefit Analysis approach at PT Terminal Petikemas Surabaya. The research method used is a mixed methods approach, namely a qualitative combination through interviews with CSR management, finance sections, HSSE, the community, and community leaders, and quantitative through the analysis of company sustainability report data. The results of the study show that the implementation of CSR is carried out systematically through the stages of social mapping, planning, implementation, and evaluation with a budget allocation of IDR 9.05 billion. CSR has been proven to have a positive impact on the profit aspect through cost efficiency and operational stability, the people aspect through improving community welfare, reducing unemployment, and empowering MSMEs, and the planetary aspect through environmental rehabilitation such as mangrove planting and coastal waste management. In addition, the results of the Cost-Benefit Analysis show that the benefits of CSR are much greater than the costs incurred, resulting in positive net benefits. Thus, CSR not only functions as a corporate social responsibility, but also as a business strategy that supports the company's long-term sustainability.

Keywords : Corporate Social Responsibility (CSR), Triple Bottom Line, Stakeholder Theory, Legitimacy Theory, Cost-Benefit Analysis, d PT Terminal Petikemas Surabaya

INTRODUCTION

Corporate Social Responsibility (CSR) is an important concept in modern business practices that emphasizes that the company is not only responsible for profit, but also for social (people) and environmental aspects (planet). This concept developed from Bowen's initial thinking and was reinforced through John Elkington's Triple Bottom Line (TBL) approach which became the main basis for assessing a company's sustainability.

In the latest academic context, the implementation of CSR based on the Triple Bottom Line has proven to be a comprehensive approach in creating a balance between economic, social, and environmental performance. Research by Juliano & Rofiaty (2023) shows that the implementation of TBL-based CSR is able to improve the company's image and ensure that the program runs in harmony between the aspects of profit, people, and planet. In addition, the latest study in 2025 also confirms that TBL-based CSR contributes to the sustainability of organizations through increased innovation and sustainable business orientation (Hasyim & Mohungo, 2025).

In Indonesia, the implementation of CSR is becoming increasingly important, especially in the port and logistics sectors such as PT Terminal Petikemas Surabaya (TPS), which has a direct impact on the coastal environment and surrounding communities. Based on data from the sustainability report of Pelindo Container Terminal in 2025, the realization of the CSR budget reached IDR 9.05 billion, which was allocated for social programs of IDR 3.54 billion and environmental programs of IDR 2.34 billion. This shows the company's commitment to carrying out social responsibility in a structured and sustainable manner.

From the profit (economic) aspect, CSR is no longer seen as a mere cost, but as a strategic investment that can increase the company's value. Research Hasanah et al. (2025) shows that CSR has a positive influence on the company's values, especially when combined with good governance. This is in line with the condition of TPS which has a group operating income of IDR 11.16 trillion and a cost efficiency of 5%, which indicates that CSR practices can go hand in hand with the company's economic performance.

In the people aspect, CSR plays a role in improving the welfare of the surrounding community through various programs such as social assistance, MSME training, and coastal community empowerment. Systematic research in Indonesia shows that the implementation of TBL in business is able to promote social inclusion and improve people's welfare, although there are still challenges in its implementation (Wahyudi et al., 2025). In the context of TPS, this is reflected in the basic food assistance programs, scholarships, and economic training that have a direct impact on the ring 1 community.

Meanwhile, in the aspect of the planet (environment), companies are required to minimize negative impacts on the environment. TPS's CSR programs such as planting 27,500 mangroves and coastal waste management show a real contribution to environmental conservation. The latest research in 2025 confirms that the Triple Bottom Line approach is very relevant in supporting environmental sustainability through the integration of social responsibility and sustainable ecosystem management (Siahaan et al., 2025).

However, one of the important issues in the implementation of CSR is the effectiveness of the use of costs incurred by companies. In the perspective of Cost-Benefit Analysis (CBA), companies need to ensure that the benefits obtained from CSR are proportional to or greater than the costs incurred. Various studies show that the benefits of

CSR are not only financial, but also include intangible benefits such as increased reputation, public trust, and operational stability of the company (Dwiningsih et al., 2024).

In addition, based on Stakeholder Theory and Legitimacy Theory, CSR is an important means of building harmonious relationships between companies and society. Research Tsabitha (2024) shows that effective CSR is able to increase public trust and strengthen the social legitimacy of the company. This is also reflected in the results of interviews in this study, where the public considers that TPS's CSR program has provided real benefits and improved the company's image.

Based on this description, this research is important to analyze the implementation of CSR, cost allocation, and its impact on profit, people, and planet aspects within the framework of the Triple Bottom Line at PT Terminal Petikemas Surabaya. In addition, this study also aims to evaluate whether the CSR costs incurred are proportional to the benefits obtained using the Cost-Benefit Analysis approach, so that it can provide a comprehensive picture of the effectiveness of the company's CSR programs.

REVIEW OF LITERATURE

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a company's strategy to create a balance between economic goals and social and environmental responsibility. In the latest study, CSR is no longer seen as a philanthropic activity, but rather as part of a sustainable business strategy.

Research by Razy & Bahri (2025) In the systematic literature review, it was found that CSR integration has a significant effect on improving the company's overall performance, both from economic, social, and environmental aspects. CSR is also considered to be able to increase the company's competitiveness through strengthening relationships with stakeholders and managing sustainability risks.

In addition, the research Hasyim & Mohungo (2025) shows that CSR plays a role in increasing innovation and entrepreneurial orientation, which ultimately supports the sustainability of the organization. Effective CSR implementation not only enhances reputation, but also promotes the long-term growth of the company.

Triple Bottom Line (Profit, People, Planet)

The concept of the Triple Bottom Line (TBL) is the main framework in assessing the success of CSR by integrating three main dimensions: economic, social, and environmental.

Research by Nogueira et al. (2025) shows that the implementation of TBL has a positive influence on business performance, especially in creating a balance between profits and social and environmental responsibilities. Companies that consistently implement TBL tend to have more stable and sustainable performance.

Furthermore, Mishra & Pandey (2025) through bibliometric analysis, it was found that TBL is the main approach in global ESG research and environmental sustainability. This study confirms that the planetary dimension (environment) is increasingly becoming a major focus in modern corporate strategies.

Other research also confirms that TBL helps companies in measuring the impact of CSR comprehensively, as it focuses not only on profits but also on community welfare and environmental sustainability (Mallick & Mohanty, 2024).

Stakeholder Theory in CSR

Stakeholder Theory emphasizes that companies must pay attention to the interests of all parties affected by their business activities, not only shareholders.

In recent studies Razy & Bahri (2025), the success of CSR is greatly influenced by the active involvement of stakeholders. Research shows that companies that involve stakeholders in CSR planning and implementation have a higher rate of program success as well as a more significant social impact.

In addition, the stakeholder approach also helps companies in identifying the needs of the community more accurately, so that CSR programs become more targeted and sustainable.

Legitimacy Theory (Legitimasi Sosial)

Legitimacy Theory explains that companies need to gain social acceptance from the public in order to maintain the sustainability of their operations.

Research Chana et al. (2025) shows that CSR is the main tool in building company legitimacy in the eyes of the public. CSR helps companies increase transparency, reputation, and public trust, especially in sectors that have a high environmental impact such as the logistics and port industries.

In addition, CSR also plays a role in maintaining the stability of the company's operations by reducing social conflicts and improving harmonious relations with the surrounding community.

Cost-Benefit Analysis (CBA) in CSR

Cost-Benefit Analysis is used to evaluate whether the costs incurred in the CSR program are proportional to the benefits obtained.

Research shows that the benefits of CSR are not only financial, but also include indirect benefits such as improved reputation, stakeholder loyalty, and reduced business risk. Therefore, in many cases, the long-term benefits of CSR outweigh the costs incurred (Mallick & Mohanty, 2024).

In addition, CSR can also reduce potential future costs, such as environmental costs, social conflicts, and legal risks, thereby providing significant economic value for the company.

The Impact of CSR on Company Performance (Profit, People, Planet)

Profit Aspect

CSR has been proven to have a positive relationship with the company's financial performance. Companies that are active in CSR tend to have a better reputation, thereby increasing investor trust and company value.

People Aspect

CSR has a significant impact on community welfare through economic, educational, and health empowerment programs. Research shows that CSR can improve people's quality of life as well as create harmonious relationships between companies and the surrounding community (Wahyudi et al., 2025).

Planetary Aspects

In the environmental aspect, CSR plays a role in reducing the negative impact of the company's operations on the environment. Programs such as waste management, energy efficiency, and environmental conservation have been proven to improve the sustainability of the company (Mishra & Pandey, 2025).

RESEARCH METHOD

Research Design

This study employed a mixed-methods approach by combining quantitative and qualitative methods to comprehensively analyze the implementation, cost allocation, and impact of Corporate Social Responsibility (CSR) at PT Terminal Petikemas Surabaya (TPS) based on the Triple Bottom Line framework, namely profit, people, and planet. The quantitative approach was used to analyze CSR budget allocation, operational cost efficiency, and program feasibility through Cost-Benefit Analysis (CBA), while the qualitative approach explored stakeholder perspectives regarding CSR implementation, stakeholder engagement, and the perceived economic, social, and environmental impacts of CSR programs.

This study adopted a sequential explanatory mixed methods design to integrate quantitative and qualitative findings comprehensively (Creswell & Creswell, 2018). In this approach, quantitative findings were analyzed first to assess measurable CSR outcomes, followed by qualitative analysis to explain and strengthen numerical findings through stakeholder experiences and perceptions. This design was selected to provide a more comprehensive understanding of CSR effectiveness and sustainability from both measurable and experiential perspectives.

Population and Sample

The population of this study consisted of sustainability reports published by companies implementing Corporate Social Responsibility (CSR) programs and sustainability initiatives, particularly in the port and logistics sector. The research sample focused on the 2025 Sustainability Report of PT Terminal Petikemas Surabaya (TPS) as the primary unit of analysis. The sample was selected purposively because TPS actively implements CSR programs in social, environmental, and economic dimensions and provides relevant operational, financial, and sustainability-related information concerning CSR implementation (Arikunto, 2021).

In addition, qualitative data were collected from selected stakeholders directly involved in or affected by CSR implementation. Informants were selected using purposive sampling to obtain in-depth information related to CSR planning, implementation, evaluation, and impacts. The selected informants consisted of the CSR Manager, Finance Section, HSSE Officer, community representative, and community leader.

Research Variables and Operational Definitions

This study employed three main variables based on the Triple Bottom Line framework, namely profit, people, and planet. The profit dimension refers to the economic and financial benefits generated through CSR implementation, including operational cost efficiency,

business sustainability, and economic feasibility. The people dimension refers to social impacts resulting from CSR implementation, including community welfare improvement, empowerment, educational support, and employment opportunities. Meanwhile, the planet dimension refers to environmental sustainability impacts, including ecosystem conservation, mangrove rehabilitation, coastal waste management, and environmental awareness improvement.

Table 1.
Research Variables and Operational Definitions

Variable	Indicator	Measurement Basis
Profit	Operational efficiency, business stability, CSR feasibility	Sustainability reports, financial documents, interviews
People	Community welfare, empowerment, education, employment opportunities	CSR reports and interviews
Planet	Environmental conservation, mangrove planting, waste management, ecosystem quality	Sustainability reports and interviews

Data Types and Sources

This study used both quantitative and qualitative data derived from primary and secondary sources. Quantitative data included CSR budget allocation, operational cost efficiency, environmental program implementation, community empowerment outcomes, and sustainability performance indicators related to CSR implementation. Qualitative data consisted of stakeholder perspectives regarding CSR planning, implementation, stakeholder involvement, and perceived impacts on economic, social, and environmental dimensions.

Secondary data were obtained from the 2025 Sustainability Report of PT Terminal Petikemas Surabaya (TPS), operational records, CSR reports, and supporting company documents. Meanwhile, primary data were collected through semi-structured interviews with selected informants consisting of the CSR Manager, Finance Section, HSSE Officer, community representative, and community leader to obtain deeper insights regarding CSR implementation and its impacts on the dimensions of profit, people, and planet (Arikunto, 2021).

Data Collection Techniques

Data collection was conducted through documentation studies and semi-structured interviews. Documentation studies were used to examine sustainability reports, CSR budget allocation, operational data, environmental performance reports, and company documents related to CSR implementation. These documents served as the primary basis for identifying CSR expenditure, environmental indicators, operational efficiency, and social program implementation.

Semi-structured interviews were conducted to obtain deeper information regarding CSR planning, stakeholder engagement, cost allocation, implementation mechanisms, and stakeholder perceptions regarding CSR impacts. This approach enabled flexibility in exploring informants' experiences while maintaining consistency in interview themes and research objectives (Arikunto, 2021).

The interviews involved five key informants selected using a purposive sampling technique based on their involvement and experience related to CSR implementation at PT Terminal Petikemas Surabaya. The selected informants consisted of the CSR Manager, Finance Section, HSSE Officer, community representative, and community leader. The interviews focused on CSR implementation, stakeholder engagement, cost allocation, and the perceived impact of CSR programs on profit, people, and planet dimensions.

Table 2.
Interview Guideline

Informant	Focus	Main Indicators	Guiding Questions
CSR Manager	CSR implementation	Social mapping, planning, stakeholder engagement	How is CSR implemented and evaluated at TPS?
Finance Section	Financial impact	Cost allocation, operational efficiency	What financial impacts are generated from CSR implementation?
HSSE Officer	Environmental impact	Mangrove rehabilitation, waste management, environmental quality	What environmental impacts resulted from CSR programs?
Community Representative	Social impact	Welfare, empowerment, education	What benefits are experienced by communities from CSR implementation?
Community Leader	Stakeholder perspective	Employment, social acceptance, participation	How does CSR affect surrounding communities?

Validity of Data

To ensure data validity, this study applied source triangulation by comparing information obtained from sustainability reports, company operational documents, and interview findings from multiple informants. Cross-checking was conducted among managerial, operational, financial, environmental, and community perspectives to strengthen the credibility, consistency, and reliability of findings related to CSR implementation and its impact on profit, people, and planet dimensions (Miles et al., 2014).

Data Analysis Technique

Data analysis employed quantitative and qualitative approaches to comprehensively evaluate CSR implementation and its impacts at PT Terminal Petikemas Surabaya. Quantitative analysis used descriptive methods and Cost-Benefit Analysis (CBA) to evaluate the feasibility of CSR implementation based on measurable economic benefits and total CSR expenditures. The analysis focused on identifying operational efficiency, net benefits, and the economic feasibility of CSR implementation.

The Cost-Benefit Analysis (CBA) approach was applied to assess whether the benefits generated from CSR implementation exceeded the total costs incurred by the company.

According to Wong (2015), a program is considered feasible when it generates a positive net benefit and a Benefit-Cost Ratio (BCR) value greater than one.

The Net Benefit formula was used to calculate the difference between total measurable benefits and total CSR expenditures. The formula is expressed as follows:

$$\text{Net Benefit} = \text{Total Benefit} - \text{Total Cost}$$

Where Total Benefit refers to measurable economic benefits generated from CSR implementation, including operational cost efficiency and operational stability, while Total Cost refers to the total CSR expenditures allocated to social, environmental, and community empowerment programs.

Furthermore, the Benefit-Cost Ratio (BCR) formula was used to evaluate CSR feasibility through comparison between total benefits and total costs:

$$\text{BCR} = \frac{\text{Total Benefit}}{\text{Total Cost}}$$

A BCR value greater than 1 indicates that CSR implementation is economically feasible and beneficial, whereas a value below 1 indicates economic inefficiency.

To estimate operational cost efficiency resulting from CSR implementation, the following formula was also applied:

$$\text{Operational Efficiency} = \frac{\text{Cost Before} - \text{Cost After}}{\text{Cost Before}} \times 100\%$$

Where Cost Before refers to operational costs before CSR-related operational improvements, while Cost After refers to operational costs after improved operational stability and stakeholder relations.

Table 3.
Quantitative Analysis Formula

Analysis	Formula	Objective
Net Benefit	Total Benefit – Total Cost	Measure net CSR benefits
Benefit-Cost Ratio (BCR)	Total Benefit / Total Cost	Evaluate CSR feasibility
Operational Efficiency	(Cost Before – Cost After) / Cost Before × 100%	Measure operational cost efficiency
Triple Bottom Line Analysis	Profit, People, Planet indicators	Assess CSR impact comprehensively

Qualitative data were analyzed using the interactive model of Miles, Huberman, and Saldaña (2014), consisting of data reduction, data display, and conclusion drawing to identify recurring themes related to stakeholder engagement, CSR implementation, and perceived impacts on economic, social, and environmental dimensions. Furthermore, the integration of quantitative and qualitative findings was conducted during interpretation to explain how measurable CSR outcomes were reinforced by stakeholder experiences and perceptions. Through this integration, the mixed methods approach enabled a more comprehensive understanding of CSR effectiveness and sustainability at PT Terminal Petikemas Surabaya.

RESULTS AND DISCUSSION

CSR Implementation at PT Terminal Petikemas Surabaya

The implementation of Corporate Social Responsibility (CSR) at PT Terminal Petikemas Surabaya (TPS) is conducted systematically through a structured process consisting of social mapping, planning, implementation, monitoring, and evaluation stages. CSR implementation is designed to align with stakeholder needs and sustainability objectives while supporting the company's operational stability and long-term business continuity.

Based on the 2025 Sustainability Report, CSR programs at TPS are distributed across social, environmental, and economic dimensions. The company allocates CSR resources to educational assistance, health support, community empowerment, mangrove rehabilitation, and environmental sustainability programs. This implementation reflects the company's commitment to balancing economic performance with social welfare and environmental responsibility under the Triple Bottom Line framework.

The interview findings indicate that CSR implementation at TPS is conducted systematically and based on stakeholder needs identification. Informant 1 (CSR Manager) explained:

"The implementation is carried out systematically starting from social mapping to the execution of empowerment programs." (Interview, January 31, 2026 at 10.00 WIB)

The statement indicates that CSR implementation at TPS is not conducted merely as a philanthropic activity but follows a structured mechanism beginning with community needs assessment. Social mapping serves as the basis for identifying priority programs and stakeholder concerns within the company's operational environment. Similarly, community participation is integrated into CSR planning through communication mechanisms between the company and local stakeholders. Informant 5 (Community Leader) stated:

"We convey the aspirations of residents in an annual routine meeting with the company's management." (Interview, February 2, 2026 at 14.00 WIB)

This finding suggests that CSR implementation at TPS adopts a participatory approach by involving surrounding communities in identifying program priorities and evaluating CSR effectiveness. Furthermore, Informant 4 (Community Representative) emphasized:

"We convey complaints or needs through surveys distributed by the port." (Interview, February 2, 2026 at 11.00 WIB)

This finding demonstrates that stakeholder engagement has become an integral component of CSR implementation, allowing community needs to be incorporated into program planning and execution. Overall, the findings indicate that CSR implementation at TPS is conducted systematically, participatively, and based on stakeholder needs. The integration of sustainability reports and interview findings confirms that CSR activities at TPS are implemented not only as a corporate obligation but also as a long-term strategy to strengthen social legitimacy, community relations, and operational sustainability.

Profit Aspect of CSR (Economic Impact)

The implementation of Corporate Social Responsibility (CSR) at PT Terminal Petikemas Surabaya (TPS) has generated economic impacts, particularly in supporting

operational stability, reducing social conflict risks, improving stakeholder relations, and contributing to operational efficiency. Although CSR programs require financial allocation, the company considers CSR implementation as a strategic investment to maintain business continuity and social legitimacy.

Based on the 2025 Sustainability Report, the total CSR expenditure allocated by PT Terminal Petikemas Surabaya amounted to approximately IDR 9.05 billion, covering education assistance, health support, community empowerment, environmental conservation, coastal waste management, and social assistance programs. The company reported that CSR implementation contributed to operational efficiency equivalent to approximately 5%, generating estimated economic benefits amounting to IDR 21.9 billion. To evaluate the economic impact of CSR implementation, operational cost efficiency was estimated using the following formula:

$$\begin{aligned}\text{Operational Efficiency} &= \frac{\text{Cost Before} - \text{Cost After}}{\text{Cost Before}} \times 100\% \\ &= \frac{438,000,000,000 - 416,100,000,000}{438,000,000,000} \times 100\% \\ &= \frac{21,900,000,000}{438,000,000,000} \times 100\% \\ &= 5\%\end{aligned}$$

The result indicates that CSR implementation contributed to approximately 5% operational cost efficiency, equivalent to around IDR 21.9 billion. This efficiency is associated with improved stakeholder relations, reduced operational disruptions, and enhanced social acceptance surrounding port operations. The interview findings further support the quantitative evidence. Informant 2 (Finance Section) explained:

“CSR indirectly contributes to operational stability because social disturbances and conflicts around the operational area can be minimized.”
(Interview, January 31, 2026 at 13.00 WIB)

The statement indicates that CSR implementation provides indirect financial benefits through reduced operational risks and improved stakeholder relationships. Stronger social acceptance helps minimize disruptions that may otherwise affect business continuity. Similarly, Informant 1 (CSR Manager) stated:

“CSR is not merely a social obligation, but also a strategy to maintain sustainable relationships with communities around the port.” (Interview, January 31, 2026 at 10.00 WIB)

This finding suggests that CSR implementation supports business sustainability by strengthening community trust and reducing reputational risks. Overall, the findings indicate that CSR implementation at TPS contributes positively to the profit dimension through operational efficiency, reduced social conflict risks, and strengthened stakeholder relationships. The integration of quantitative findings and interview evidence demonstrates that CSR implementation generates measurable economic benefits while simultaneously supporting long-term operational sustainability.

People Aspect of CSR (Social Impact)

The implementation of Corporate Social Responsibility (CSR) at PT Terminal Petikemas Surabaya (TPS) has generated positive social impacts on surrounding communities, particularly through community empowerment, educational support, welfare improvement, and employment opportunities. CSR programs are implemented to strengthen community capacity and improve social welfare within the company's operational environment.

Based on the 2025 Sustainability Report, TPS implemented several community-based CSR programs, including educational assistance, health support, entrepreneurship training, MSME empowerment, and social aid for vulnerable groups. These programs were designed to address local community needs while promoting sustainable social development.

The interview findings indicate that CSR programs contribute positively to improving community welfare and economic opportunities. Informant 4 (Community Representative) explained:

"The family economy is helped because there is sewing training and assistance for small business capital." (Interview, February 2, 2026 at 11.00 WIB)

The statement indicates that CSR implementation provides direct social benefits by increasing economic opportunities and supporting community self-reliance. Skills development programs and business assistance help local communities improve their income-generating capacity.

Similarly, Informant 5 (Community Leader) stated:

"CSR reduces unemployment because residents are given technical skills and opportunities to participate in empowerment programs." (Interview, February 2, 2026 at 14.00 WIB)

This finding suggests that CSR implementation contributes to employment improvement and strengthens social inclusion by involving surrounding communities in empowerment activities.

From the company perspective, Informant 1 (CSR Manager) explained:

"We try to ensure that CSR programs are adjusted to community needs so that the benefits can be sustainable." (Interview, January 31, 2026 at 10.00 WIB)

The statement indicates that TPS applies a needs-based approach in CSR implementation to ensure that social programs provide long-term benefits and are aligned with community priorities. Furthermore, educational assistance and social welfare programs were implemented to improve access to education and community well-being. The integration of training, financial assistance, and educational support reflects the company's commitment to creating broader social value beyond short-term philanthropic activities.

Overall, the findings indicate that CSR implementation at TPS positively contributes to the people dimension through community empowerment, welfare improvement, educational support, and employment opportunities. The integration of sustainability reports and interview findings demonstrates that CSR implementation creates meaningful social benefits for surrounding communities while strengthening long-term relationships between the company and stakeholders.

Planet Aspect of CSR (Environmental Impact)

The implementation of Corporate Social Responsibility (CSR) at PT Terminal Petikemas Surabaya (TPS) has contributed positively to environmental sustainability, particularly through mangrove rehabilitation, coastal waste management, environmental awareness programs, and ecosystem conservation initiatives. Environmental-based CSR programs were implemented to minimize ecological impacts surrounding port operations while supporting sustainable environmental management.

Based on the 2025 Sustainability Report, TPS implemented several environmental CSR programs, including mangrove planting, marine debris management, environmental education, and coastal ecosystem preservation. These initiatives were intended to reduce environmental degradation, improve ecosystem resilience, and strengthen environmental awareness among surrounding communities. The interview findings indicate that environmental CSR implementation has generated positive impacts on environmental quality and public awareness. Informant 3 (HSSE Officer) explained:

“The marine debris patrol program and environmental monitoring activities are carried out continuously to maintain coastal environmental quality.”
(Interview, January 31, 2026 at 16.00 WIB)

The statement indicates that TPS consistently conducts environmental monitoring and preventive actions to minimize environmental risks resulting from operational activities. Continuous supervision and environmental rehabilitation programs reflect the company's commitment to maintaining ecosystem sustainability. Similarly, Informant 4 (Community Representative) stated:

“The coastal area is cleaner now because there are waste management activities and community involvement programs.” (Interview, February 2, 2026 at 11.00 WIB)

This finding suggests that environmental CSR implementation has contributed to improving environmental cleanliness and increasing community participation in environmental conservation efforts. From the managerial perspective, Informant 1 (CSR Manager) explained:

“Environmental programs are designed not only for compliance but also to maintain sustainability around the company's operational area.” (Interview, January 31, 2026 at 10.00 WIB)

The statement indicates that TPS views environmental CSR not merely as a regulatory obligation but as part of a long-term sustainability strategy aimed at maintaining ecological balance and strengthening environmental responsibility.

Furthermore, mangrove rehabilitation and waste management initiatives have contributed to improving environmental awareness among local communities while supporting ecosystem preservation around coastal areas. The implementation of these environmental programs demonstrates the company's effort to balance operational activities with ecological sustainability. Overall, the findings indicate that CSR implementation at TPS positively contributes to the planet dimension through ecosystem conservation, waste management, mangrove rehabilitation, and environmental awareness improvement. The integration of sustainability reports and interview findings demonstrates that environmental

CSR implementation supports ecological sustainability while strengthening community participation in environmental protection.

CSR Feasibility Based on Cost-Benefit Analysis (CBA)

The feasibility of Corporate Social Responsibility (CSR) implementation at PT Terminal Petikemas Surabaya (TPS) was evaluated using the Cost-Benefit Analysis (CBA) approach to assess whether the benefits generated exceeded the total costs incurred by the company. According to Wong (2015), a program is considered economically feasible when it produces a positive Net Benefit and a Benefit-Cost Ratio (BCR) value greater than one.

Based on the 2025 Sustainability Report, the total CSR expenditure incurred by PT Terminal Petikemas Surabaya amounted to approximately IDR 9.05 billion, covering education assistance, community empowerment, health support, environmental conservation, and coastal waste management programs. Meanwhile, the measurable economic benefit identified in this study was operational efficiency amounting to approximately IDR 21.9 billion. The Net Benefit formula is expressed as follows:

$$\begin{aligned}\text{Net Benefit} &= \text{Total Benefit} - \text{Total Cost} \\ &= 21,900,000,000 - 9,050,000,000 \\ &= 12,850,000,000\end{aligned}$$

The result indicates that CSR implementation generated a positive Net Benefit of IDR 12.85 billion, meaning that the economic benefits exceeded the total CSR expenditure incurred by the company. Furthermore, the Benefit-Cost Ratio (BCR) was calculated using the following formula:

$$\text{BCR} = \frac{\text{Total Benefit}}{\text{Total Cost}} = \frac{21,900,000,000}{9,050,000,000} = 2.42$$

The findings indicate that every IDR 1 invested in CSR generated approximately IDR 2.42 in measurable economic benefits. Since the BCR value exceeds one, the CSR implementation at TPS can be categorized as economically feasible.

The interview findings further support the quantitative results. Informant 2 (Finance Section) explained:

“CSR contributes to operational stability because social disturbances around the company can be minimized through good relationships with surrounding communities.” (Interview, January 31, 2026 at 13.00 WIB)

The statement indicates that CSR implementation provides indirect financial value through improved operational stability and reduced social conflict risks.

Similarly, Informant 5 (Community Leader) stated:

“CSR helps communities gain skills and employment opportunities, so the surrounding environment becomes more supportive of company activities.” (Interview, February 2, 2026 at 14.00 WIB)

Furthermore, Informant 3 (HSSE Officer) explained:

“Environmental programs are continuously carried out to maintain ecosystem sustainability and reduce environmental risks.” (Interview, January 31, 2026 at 16.00 WIB)

The integration of quantitative and qualitative findings indicates that CSR implementation at TPS generates not only measurable economic benefits but also social and

environmental value. Therefore, CSR implementation can be considered feasible and sustainable because it supports business continuity while simultaneously strengthening community welfare and environmental sustainability.

CSR Implementation Analysis at PT Terminal Petikemas Surabaya

The findings indicate that CSR implementation at PT Terminal Petikemas Surabaya (TPS) has been conducted systematically through social mapping, stakeholder engagement, program implementation, and evaluation mechanisms aligned with community needs and sustainability objectives. The implementation of educational assistance, community empowerment, health support, environmental conservation, and social welfare programs demonstrates that TPS positions CSR not only as a corporate obligation but also as a strategy to strengthen long-term operational sustainability and social legitimacy. The interview findings further indicate that stakeholder participation has become an important component in identifying program priorities and ensuring CSR effectiveness in surrounding communities.

From the perspective of Stakeholder Theory proposed by Freeman (1984), companies are expected to maintain relationships with stakeholders beyond shareholders, including surrounding communities, government institutions, and environmental actors to ensure long-term business sustainability. Similarly, Bowen (1953) explains that CSR reflects corporate responsibility to align business decisions with societal expectations and welfare. These findings are consistent with Made et al. (2023), who argue that effective CSR implementation strengthens stakeholder trust and business sustainability, while Kamalia (2025) explains that stakeholder participation increases CSR effectiveness through stronger program acceptance and reduced social conflict.

Profit Aspect Analysis (Economic Impact)

The findings reveal that CSR implementation at TPS contributes positively to economic performance through operational stability, reduced social conflict risks, and cost efficiency. Quantitative findings indicate operational efficiency of approximately 5%, equivalent to around IDR 21.9 billion, suggesting that CSR implementation generates measurable economic benefits despite requiring financial expenditure. Interview findings also indicate that improved stakeholder relationships contribute to minimizing operational disturbances and enhancing social acceptance surrounding company activities.

According to Cost-Benefit Analysis theory proposed by Dupuit (1844), an investment can be considered beneficial when expected benefits exceed implementation costs. In this context, CSR implementation at TPS can be interpreted as a strategic investment that contributes to long-term operational efficiency and business continuity. Furthermore, Elkington's (1997) Triple Bottom Line framework explains that economic sustainability should be balanced with social and environmental responsibility to achieve sustainable business performance. These findings support Ainun and Ayu (2024), who found that sustainability-oriented initiatives positively influence operational efficiency and financial performance, while Safutri et al. (2023) argue that CSR implementation strengthens business sustainability through reduced operational risks and improved stakeholder trust.

People Aspect Analysis (Social Impact)

The findings indicate that CSR implementation at TPS contributes positively to social welfare through community empowerment, educational assistance, entrepreneurship support, and employment opportunities. Interview findings demonstrate that surrounding communities experience direct benefits from training programs, business capital assistance, and welfare-oriented initiatives, contributing to improved economic self-reliance and reduced unemployment risks. Furthermore, stakeholder involvement in CSR planning demonstrates a participatory approach that strengthens relationships between the company and surrounding communities.

From the perspective of Social Exchange Theory (Homans, 1958), positive relationships between organizations and communities are strengthened when both parties experience mutual benefits. In this case, CSR implementation provides reciprocal value in which communities benefit socially and economically while companies gain social support and operational stability. Furthermore, Carroll (1991) explains that corporate social responsibility includes economic, legal, ethical, and philanthropic responsibilities toward society. These findings align with Juradin et al. (2022), who explain that empowerment-based CSR contributes positively to community welfare and local economic development, while Rachmawati et al. (2025) found that stakeholder-oriented CSR strengthens community trust and social sustainability.

Planet Aspect Analysis (Environmental Impact)

The findings indicate that CSR implementation at TPS contributes positively to environmental sustainability through mangrove rehabilitation, waste management, environmental awareness programs, and ecosystem conservation initiatives. Interview findings suggest that environmental programs have improved environmental cleanliness and strengthened community participation in maintaining ecosystem quality around port operational areas. Furthermore, environmental monitoring and rehabilitation programs demonstrate TPS's commitment to minimizing ecological impacts and maintaining long-term sustainability.

Based on Environmental Accounting theory, sustainability-oriented corporate activities reflect efforts to integrate environmental responsibility into operational decision-making processes. In addition, Legitimacy Theory explains that environmental responsibility is essential for maintaining alignment between company activities and public expectations regarding sustainability (Suchman, 1995). These findings are consistent with Made and Pratiwi (2025), who explain that environmental responsibility strengthens stakeholder trust and corporate legitimacy, while Rachmawati et al. (2025) found that sustainability-oriented environmental practices positively influence corporate reputation and long-term organizational sustainability.

CSR Feasibility Based on Cost-Benefit Analysis (CBA)

The findings demonstrate that CSR implementation at TPS is economically feasible based on Cost-Benefit Analysis (CBA). Quantitative analysis generated a positive Net Benefit of IDR 12.85 billion and a Benefit-Cost Ratio (BCR) value of 2.42, indicating that every IDR 1 invested in CSR generated approximately IDR 2.42 in measurable economic benefits. In addition, interview findings indicate that CSR contributes to operational stability,

reduced social conflict risks, and stronger stakeholder relationships, thereby generating indirect benefits beyond measurable financial gains.

According to Wong (2015), a program can be categorized as feasible when it generates a positive net benefit and a BCR value greater than one. Furthermore, Elkington's (1997) Triple Bottom Line framework emphasizes that sustainability should be assessed not only through economic outcomes but also through social and environmental contributions. These findings are in line with Safutri et al. (2023), who explain that sustainability programs generate long-term business value beyond short-term profitability, while Ainun and Ayu (2024) found that sustainability-oriented initiatives improve operational efficiency and organizational resilience. Therefore, CSR implementation at TPS demonstrates feasibility not only from an economic perspective but also in strengthening long-term social and environmental sustainability.

CONCLUSION

This study concludes that the implementation of Corporate Social Responsibility (CSR) at PT Terminal Petikemas Surabaya (TPS) has been conducted systematically through social, economic, and environmental programs aligned with the Triple Bottom Line framework, namely profit, people, and planet. The implementation process involves stakeholder participation, community empowerment, environmental conservation, and social welfare initiatives aimed at supporting long-term business sustainability. The integration of sustainability reports and interview findings indicates that CSR implementation at TPS is carried out not merely as a corporate obligation but as a strategic effort to strengthen operational stability, social legitimacy, and stakeholder relationships.

Furthermore, CSR implementation at TPS has generated positive impacts across economic, social, and environmental dimensions. From the profit dimension, CSR contributed to operational efficiency of approximately 5%, equivalent to around IDR 21.9 billion, indicating measurable economic benefits for the company. From the people dimension, CSR programs contributed to community empowerment, educational support, welfare improvement, and employment opportunities for surrounding communities. Meanwhile, from the planet dimension, CSR implementation positively supported environmental sustainability through mangrove rehabilitation, waste management, and environmental conservation initiatives. Based on the Cost-Benefit Analysis (CBA), CSR implementation generated a positive Net Benefit of IDR 12.85 billion and a Benefit-Cost Ratio (BCR) value of 2.42, indicating that CSR implementation at TPS is economically feasible and beneficial. Therefore, the findings demonstrate that CSR implementation not only supports business continuity but also strengthens long-term social welfare and environmental sustainability.

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