

Managing Goals in the Implementation of Corporate Social and Environmental Responsibility Programs in North Kalimantan Province

Ferdi Manurun Tanduklangi¹, Muh. Akmal Ibrahim², Moh. Thahir Haning², Badu Ahmad²

¹Doctoral Student of Public Administration, Faculty of Social and Political Science, Hasanuddin University, Makassar

²Department of Administration Science, Faculty of Social and Political Science, Hasanuddin University, Makassar

Abstract. *This study is intended to determine how the implementation of Managing Goals in the Implementation of Corporate Social and Environmental Responsibility Programs in North Kalimantan Province. By that contained in the Regulation of the Governor of North Kalimantan Province Number 11 of 2023. The data is then compiled in a qualitative study. Based on the results of the study, the research findings show that there are differences in the objectives of the three main elements of this TJSLP program. Starting from companies that see this program not purely as a development program but also as a fulfillment of obligations and the government and society view this program as a whole as sustainable development of the social environment of the North Kalimantan community. As well as the differences in the roles carried out by each stakeholder element in implementing the TJSLP program in North Kalimantan Province.*

Keywords: *Managing Goals, TJSLP Program, North Kalimantan*

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INTRODUCTION

Agreement objective between actors involved in organization network as wrong one condition absolute success achievement objective together, thing this leave from the assumption that objective from collaboration no will achieved or no can implement when there is one between that's all actors involved in organization network no agreed or no accept objective collaboration (Supriatna, 2021). Compliance objectives become very important for increasing commitment together. However thus dependence on objective in context collaboration often creates problem (Noviyanti & Nafisah, 2024).

Align with research from Hidayat (2023), this matter is due to by existence of diversity skills and source power that on in essence cause diversity objectives for each-actors involved in the organization's collaboration. On conditions like this often make actors reluctant for share source power good that financial and also information (Tamtomo & Sandria, 2021), whereas existence of a uniform objective can cause opposition between each of the actors involved (Vientiany, 2024). Several things influence action and direction in collaboration namely, level, origin, relevance, content, and extentness. More explain can seen in the table:

Table 1. Things influence action and direction in collaboration

Dimensions	Type
Level	The Collaboration, The Organization(s), The Individual(s)
Origin	External Stakeholder(s), Members
Authenticity	Genuine, Pseudo
Relevance	Collaboration Dependent, Collaboration Independent
Content	Collaborative Process, Substantive Purpose
Overweight	Explicit, Unstated, Hidden

Source: Castañer & Oliveira, 2020

On table mentioned above shows that relevant objectives with collaboration will relate with aspiration not only for collaboration but also for organization and individuals involved; perhaps has produced by those involved but possible also has forced or recommended by stakeholders interest external; maybe original, but also can made for give reason involvement in collaboration; no always relate with activity cooperation; can relate with problem substantive or processual; and no everything come on stage outright in discourse collaboration. Six dimensions in managing objective or goals namely: (1) Level, intended purpose on level collaboration relate with view actor about what do you want achieved in a way together the same with collaborating partners.

The existence of difference objective actor individual and also institution influence and motivate action for actor in collaborate; (2) Origin, formulated objectives by an g gota collaboration very influenced by origin or background behind from organization the; (3) Authenticity, the purpose conveyed by actor sometimes when no as it should be or nature pseudo thing this caused by by existence objective organization used for legitimize involvement personal or objective personal in collaboration; (4) Relevance, identification objective specific each actor in collaboration important done so that collaboration can successful.

In implementation yes no easy for to identify where objective from every actors involved in the collaborative process that can support the agenda of collaboration; (5) Content, the stated purpose by individual on basically related with what do you mean with collaboration, such as how get access source power, expertise sharing risk, coordination in provision service and learning process. Openness objective can discussed in a way open and stated in a way explicit, but often also some goals are not expressed to member another collaboration (Wusqa, 2023).

From several points explanation about objective in collaboration that has been explained above, then There is several points to be points main in discussion namely: (1) Very difficult for align all objective from every different actors good actor individual and also actor organization; 2) Very no possible that every member in collaboration will know and understand with good objective from collaboration; (3) The existence of difference perception about goals that can be achieved cause low level each other understanding, knowledge and understanding between each actor; (4) Condition change environment a very organization dynamic also impact on goals that are often changeable, things this can cause a long-standing collaboration short.

About this research, the managing goals method is used to determine the implementation of stakeholder collaboration in the Social and Environmental Responsibility (TJSLP) program in North Kalimantan Province. This is by the company's commitment to contribute to sustainable development (Apandi, 2024). TJSLP includes various forms of corporate responsibility towards its stakeholders, such as employees, consumers, shareholders, society, and the environment. TJSLP is a concept that is closely related to sustainable development (Wisesa, 2023). In carrying out its activities, the company must consider the social and environmental impacts arising from its decisions, both in the short and long term (Achiryanto, 2020).

In implementing social and environmental responsibility in North Kalimantan Province, the regional government has issued regulations related to this issue through the Regulation of the

Governor of North Kalimantan Province Number 11 of 2023 concerning Social and Environmental Responsibility of Business Entities. The establishment of this Governor Regulation is intended as a guideline for Business Entities and stakeholders in implementing Social and Environmental Responsibility of Business Entities in the Region as a form of participation in sustainable social development (Setiajatnika et al., 2023). Article 3 The establishment of this Governor Regulation aims to: (1) Handling social problems and providing social welfare services; (2) Improving the image and profits and maintaining the survival of the Business Entity.

Article 4 explains; (1) The target of social and environmental responsibility of business entities is intended for individuals, groups or communities who have lives that are not humanely feasible; (2) Not humanely feasible as referred to in paragraph 1 has the following criteria poverty, neglect, disability, remoteness, socially disadvantaged and behavioral deviations and disaster victims; and/or victims of violence, exploitation, and discrimination. In the implementation of the social and environmental responsibility (TJSL) program for business entities in north kalimantan province (Wisesa et al., 2024), there are several business entities involved and working together in the allocation of TJSL utilization in the following fields:

No	Program Name
1	Education
2	Health
3	Environmental protection and management
4	Infrastructure
5	General assistance
6	Sports, arts, culture and tourism
7	Social welfare
8	religious
9	Agriculture, plantations, forestry, animal husbandry, marine and environmental affairs
10	New renewable energy
11	emergency

METHODS

The sources in this study are all stakeholders related to the Managing Goals in the Implementation of Corporate Social and Environmental Responsibility Programs in North Kalimantan Province. especially stakeholders involved in the TJSLP program in north kalimantan province. In this study, the researcher used a qualitative research method in collecting data related to the managing goals in the implementation of corporate social and environmental responsibility programs in north kalimantan province.

RESULTS AND DISCUSSION

According to Zulkarnaen (2023), in their study on collaborative advantage emphasize the importance of managing goals in collaboration between various actors or parties. According to them, the success of a collaboration is greatly influenced by the extent to which the actors agree on the goals they want to achieve together (Castañer et al., 2020). In this context, clear collaboration goals and alignment between actors are the main factors in realizing the effectiveness of the collaboration (Harahap & Andri, 2024). Research conducted in North Kalimantan Province on the Corporate Social and Environmental Responsibility (CSR) program shows how various actors—government, companies, and communities—collaborate with diverse goals (Rachman & Baso, 2024).

The findings highlight several key elements in managing goals, such as the level of purpose, origin, authenticity, relevance, and openness, which all play a significant role in the success of this collaboration. The goal level in managing goals refers to the actor's view of what they want to achieve together in collaboration (Yasintha, 2020). In this study, the goal of collaboration between the government, companies, and communities in North Kalimantan

Province is to improve community welfare, especially through the TJSLP program which covers various aspects such as education, health, environmental management, and infrastructure.

Alignment of goals between the three actors is essential to increase commitment and effectiveness of collaboration (Kasita & Sudarmo, 2023). The government as a facilitator and regulator, the company as the program implementer, and the community as the beneficiary have a common goal to improve the quality of life of the community around the company (Hayatika & Suharto, 2021). Agreement on this common goal is essential, because without it, collaboration will be hampered, and the common goal cannot be achieved (Prastiwi & Ahdiyana, 2023). The origin of the goal refers to the background of each actor in formulating the goal of the collaboration (Bustomi et al., 2022). In this case, the goals carried by the North Kalimantan Provincial Government, companies, and communities are influenced by their respective interests and roles in the TJSLP forum.

The government acts as a facilitator that connects and supervises the implementation of the program, companies as implementers who fulfill their social obligations, and communities as beneficiaries who expect an increase in the quality of life through various assistance and programs provided (Hildawati, 2020). From the research findings, it can be seen that the origin of the government's objectives is more about bridging fair and balanced common interests between companies and the community. On the other hand, the company's objectives are more influenced by legal obligations that require them to implement the TJSLP program as part of their social and environmental responsibilities regulated by regulations. The community, on the other hand, often sees this program as a form of voluntary assistance from the company (Pratiwi, 2022).

The authenticity of the purpose is related to the true intention of each actor in the collaboration. In the context of TJSLP in North Kalimantan, the authenticity of the purpose can be seen from the perspective of the government, companies, and the community. The government's goal is to ensure that the TJSLP program can run well and provide direct benefits to the community. The government acts as a facilitator that ensures that the interests of all parties can be met, both companies and the community (Erfini et al., 2023). The main objective of the company in implementing TJSLP is to fulfill the legal obligations stated in the Regulation of the Minister of Social Affairs Number 9 of 2020 and the Regulation of the Governor Number 11 of 2023. If the program is not implemented, the company will face administrative sanctions. Therefore, the implementation of TJSLP tends to focus more on fulfilling legal obligations than purely social goals.

The community sees the TJSLP program more as a form of assistance provided by the company to improve their social and economic conditions. The authenticity of the objectives for the community is more oriented towards benefits that can be received directly, such as infrastructure development and improving welfare (Aprilla et al., 2024). The relevance of the goal refers to how the goal can be achieved and the extent to which collaboration between the parties involved is needed to achieve the common goal. This study shows that the relevance of the goal in the TJSLP program requires collaboration between the three actors, although in practice there are differences in implementation. As a facilitator and regulator, the government has an important role in ensuring that the TJSLP program is implemented by existing regulations.

They cannot implement the program alone, so collaboration with companies is needed to ensure proper implementation. Companies act as the main implementers of the TJSLP program, and by applicable regulations, they need to collaborate with the government to ensure the program runs according to plan. The community is generally more passive in the implementation of the program, because they play more of a role as beneficiaries. However, they still participate in providing suggestions or proposals regarding the desired program. Openness in managing goals refers to the extent to which the goals of the collaboration and action plans are discussed openly between the actors involved. Huxham and Vangen (2013) identify three types of openness: explicit, undisclosed, and hidden.

In this case, the government and the community tend to have more explicit openness in planning and implementing the TJSPLP program. The planning and evaluation process is carried out openly, with the government acting as a liaison between the company and the community. However, some companies still implement CSR programs separately and are less organized in existing forums, so that openness in this case is more limited and one-way, where the company directly assists the community without involving the government maximally (Octaviani et al., 2022). Successful collaboration requires understanding and alignment of objectives among the actors involved, as well as openness in communication and coordination. The government functions as a facilitator and regulator, companies as implementers, and communities as beneficiaries who are actively involved in providing input. Thus, good objective management will ensure the sustainability and success of the TJSPLP program in North Kalimantan Province.

CONCLUSION

Based on the research results, the findings of this study see that there are differences in the objectives of the three main elements of the TJSPLP program. Starting from companies that see this program not purely as a development program but also as a fulfillment of obligations and the government and community who view this program as a whole as sustainable development of the social environment of the North Kalimantan community. Based on this, it can be seen the importance of managing goals in the context of collaboration between the government, companies, and the community in North Kalimantan Province. Alignment of goals between these three actors is the key to successful collaboration in the TJSPLP program. Each element from the level of objectives, origins, authenticity, relevance, to openness has a very important role in ensuring that the program can be implemented effectively and provide maximum benefits for all parties involved.

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