



Corporate Social Responsibility and Sustainable Development Goals: How the Mining Industry Supports Quality Education in Paser Regency

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Abstract Paser Regency is one of the districts with the largest Gross Regional Domestic Product in the mining sector in East Kalimantan. The mining industry is one sector that has an important role in the economy of Paser Regency. However, this sector also has the potential to have negative impacts on the environment and society. Therefore, mining companies need to implement CSR that is oriented towards the Sustainable Development Goals (SDGs) to support sustainable development. This article reviews the role of CSR of mining companies in supporting the successful implementation of SDGs in Paser Regency with a focus on the goal, namely quality education. This research uses a qualitative method with a literature study approach. Data was obtained from each company's annual CSR report which was summarized by the Paser District CSR Forum. The research results show that of all the mining companies still operating in Paser Regency, only a few carry out CSR initiatives in the CSR sector on a regular basis. There are not many budgets and programs carried out by mining companies that are oriented towards improving the quality of education. Apart from that, the authors are of the opinion that the allocation of mining CSR funds does not significantly support the realization of quality education in Paser Regency.

Keywords: CSR, SDGs, Mining Industry, Quality Education

1 INTRODUCTION

Indonesia is a country rich in natural resources. The presence of these large resources becomes capital for development and community welfare. The ultimate goal of governments and corporations that use natural resources is to develop the national and regional economy. The development of a country or region is not solely the task of the government but the private sector and every individual plays an important role in achieving an improvement in the quality of life of society. One of the most important functions of a company is to be directly in the community, and its impact is visible to the surrounding community [1].

The continuous presence of a company in a certain location will have a negative impact on the environment, such as pollution caused by the company's operational

activities. Employers must take an ethical approach to their company processes in these situations. Companies not only have to worry about revenue, but also about the existence of society and the environment as a result of sustainable business activities. Corporations should be partners with the government in improving community welfare, which is done through the distribution of CSR with the cooperation of the beneficiary communities. The participation of these elements reflects their commitment to advancing fair and equitable national development. The participation of the community and business entities helps accelerate national development and improve community welfare [2].

Companies must carry out their social responsibilities as a form and reflection of a good company. This social responsibility or Corporate Social Responsibility (CSR) is an aspect that cannot be separated from all companies [3]. Both domestic companies and multinational companies. Currently, a company is assessed and considered not only by carrying out economic activities and how much profit it obtains in the continuity of its business, but also by how the company carries out its responsibilities toward social and environmental aspects around the environment [4]. The importance of corporate actors' knowledge about the importance of participating in building development and community empowerment programs as part of the community's efforts to grow is a manifestation of corporate social responsibility. However, McArdle argues not only to achieve goals, but to emphasize the importance of the decision-making process [5].

Corporate social and environmental responsibility is essentially the proposition that a company's business operations have direct or indirect effects on groups of people and organizations, and it must bear responsibility for these effects. In particular, CSR views leaders as having responsibility in three areas: economic, social and environmental performance. Today's leaders must shift their traditional emphasis on economic performance to incorporate social and environmental performance [6]. CSR is one of the programs that really attracts the attention of the private sector community. The desire of many business actors to advance education through CSR activities is very important for the education sector. CSR is increasingly attractive, especially since it was clarified in Company Law No. 40 of 2007, which has just been ratified by the DPR. It is stated that PTs who run field businesses and/or exploit natural resources are obliged to fulfill social and environmental obligations (Article 74 paragraph 1).

Paser Regency is strategically located along the distribution route of East Kalimantan's natural resources. The Paser Regency area which is dominated by the mining industry has helped the region's growth. The rapid development of this region cannot be separated from industrial investment which has a direct impact on increasing the social and economic activities of the Paser community. One of the sectors that contributes to the development of the Paser Regency area is the Mining and Quarrying sector. According to data from the Central Bureau of Statistics East Kalimantan Province [7], Paser Regency is the three districts/cities in East Kalimantan with the largest Gross Regional Domestic Product in the Mining and Quarrying Sector after East Kutai and Kutai Karatanegara. For more details, see the following table:

Table 1. District/City GRDP in East Kalimantan Mining and Quarrying Sector

	2020	2021	2022
Paser	29203020,27	38297704,67	58195591,76
Kutai Timur	12411103,03	15773477,49	25126174,37
Kutai Kartanegara	89329132,00	113653745,71	170131419,23
Kutai Barat	89850254,05	108984971,51	179628766,55
Penajam Paser Utara	2290696,10	2349587,28	2982875,10
Ma-hakam Ulu	186806,73	197141,24	199479,06
Balikpapan	53868,40	56609,15	55265,24
Sa-marinda	7302967,03	8904135,94	13049181,30
Bontang	268006,99	294564,21	320472,28
Berau	19950112,57	25686108,13	40294891,21

2 LITERATURE REVIEW

2.1 Corporate Social Responsibility (CSR)

The impact of corporate practices in developing countries and their implications for human rights also remain a major concern for international and utilization-oriented organizations Corporate Social Responsibility (CSR). Rather than a single comprehensive activity, CSR consists of many different activities that organizations can choose from [8]. CSR can be interpreted as a company's effort to overcome various broader social and environmental problems. Thus it seems natural that CSR is understood as multidimensional; Initiatives vary from voluntary programs and partnerships to reduce the environmental impacts of industrial plants and production methods to sourcing development and marketing initiatives that protect social welfare and commit to benefits [8] [9].

The basic belief that CSR can be good for business clearly drives corporate interest in providing CSR, based on the premise that organizations create competitive advantage by integrating non-economic factors, differentiating themselves from competitors and building a better image and reputation, and creating consumer goodwill and attitudes. and positive employee behavior. From these considerations, companies realize that the development and implementation of CSR programs offers a "win-win" scenario for the organization and its community [8].

Corporate social and environmental responsibility is essentially the proposition that a company's business operations have direct or indirect effects on groups of people and organizations, and it must bear responsibility for these effects. In particular, CSR views leaders as having responsibility in three areas: economic, social, and environmental performance. Today's leaders must shift their traditional emphasis on economic performance to incorporate social and environmental performance [6]. The multidimensional and externality-driven nature of CSR shows that CSR must be fundamentally based, not only on the company's own choices but also on regulations, institutional arrangements, and community preferences. In addition, apart from seeing CSR as a mechanism to overcome externalities, we consider CSR as tradeoff which is more fundamental between the focus of shareholders and the focus of other stakeholders (at the company level), as well as being between rules and policies by institutions that regulate economic life. Such exchanges, as we said, rely heavily on firms' explicit and implicit contracts [10].

There are two types of CSR concepts, namely in the broad sense and in the narrow sense. CSR in a broad sense is closely related to the goal of achieving sustainable economic activities (sustainable economic activity). Sustainability of economic activities is not only related to social responsibility but also to accountability (accountability) companies towards society and the nation as well as the international world [11]. According to Widjaja & Yerima CSR is a form of cooperation between companies (not only Limited Liability Companies) and all parties (stakeholders) who directly or indirectly interact with the company to ensure the existence and survival of the business (sustainability) the company. This understanding is the same as social and environmental responsibility, namely, the company's commitment to participate in sustainable economic development in order to improve the quality of life and a beneficial environment, both for the company itself, the local community, and society in general [12]. CSR according to Kotler & Nance defines it as a corporate commitment to improving the welfare of the surrounding community through business practice policies and providing corporate resource contributions [13].

Indeed, corporate social and environmental responsibility (CSR), a term often used to describe such stakeholder-oriented behavior, has increasingly become a mainstream business activity [14]. This raises the question of why some companies want to be socially responsible rather than pure profit maximization, and more importantly, why companies in some countries engage in CSR to a greater extent than companies in other [10].

A common explanation for why companies invest in CSR is that it increases profitability and firm value, a relationship often referred to as "establishing good relationships by doing good" [10]. Other studies consider the opposite, namely, "doing good by doing well," by checking whether only well-performing companies are able to invest in CSR [10], [15]. But according to recent research, communicating about social activities does not always benefit the communicating organization, especially because CSR communications can trigger stakeholder skepticism and cynicism [8].

CSR contains ethical and philanthropic values in the context of community welfare. A company not only has economic responsibilities, but also legal, ethical, and philanthropic responsibilities: 1) Economic responsibilities. The key word make a

profit. Motif The main thing for a company is to generate profits, the company must have added economic value as a prerequisite so that the company can continue to live and develop; 2) Legal responsibility. The key word disobey the law. Companies must comply with the law. In the process of seeking profits, companies must not violate policies and laws set by the Government; 3) Ethical responsibility. The key word is ethical. Companies have an obligation to carry out good, fair, and just business practices. Community norms need to be a reference for corporate organizational actors; 4) Philanthropic responsibility. The key word is a good citizen [16]. Apart from companies having to make a profit, obey the law and behave ethically, companies are also required to be able to make contributions that can be felt directly by society. The aim is to improve the quality of life together [17].

Basically, there are many programs as a form of corporate social and environmental responsibility in Indonesia and spread across various regions. Programs within the scope of corporate social responsibility include the economic, educational, health, socio-cultural and infrastructure sectors. According to Mapisangka, CSR has a big influence on improving the welfare of people in the Batamindo area, the variables with the biggest influence are corporate social programs corporate social issues and corporate social responsibility goal [18].

2.2 CSR and Community Welfare

Implementationally, the development of CSR in Indonesia still requires a lot of attention from all parties, including the government, the wider community and companies. Among the thousands of existing companies, it is indicated that not all companies actually implement the CSR concept in their company activities. CSR is still another part of company management, so its existence is considered not to make a positive contribution to the continuity of the company. In fact, in accordance with existing laws, the existence of CSR is inherent to company management, so that the areas of activity in CSR are still under the control of company management. Furthermore, in the company's business environment, the people around the company are basically the parties who need to receive appreciation. This appreciation can be realized in the form of improving their welfare through community empowerment activities carried out by the company's CSR activities. This is because companies and society are basically a unified element that can maintain the sustainability of the company itself [18]. Corporate social and environmental responsibility has been legally stated as stated in Law no. 40 of 2007, concerning Limited Liability Companies, Chapter V, Article 74. This article explains the social and environmental responsibilities of the company for its existence in business activities. Nowadays, facing the impact of globalization, advances in information technology, and market openness, companies must seriously pay attention to CSR [18].

This is certainly very far from the ideal hopes and goals of the company's CSR role in social life. According to Kim, corporate CSR practices can be identified in various purposes, namely legal, economic, moral and philanthropic. However, these goals can still be developed in accordance with actual conditions in society related to the pressures that occur in people's lives. One of the very urgent goals of CSR, especially

in developing countries, is to improve the quality of public education. Therefore, the implementation of CSR in Indonesia can basically be directed at strengthening the people's economy based on small and medium enterprises as well as improving the quality of community human resources through improving educational facilities and infrastructure [19].

Many studies state that CSR has an influence on community welfare. Research by Nirmaya et al *The Influence of the Corporate Social Responsibility (CSR) Program on the Welfare of Families Around the Mine* concluded that family welfare increased after receiving the CSR program. The family views that the implementation of the CSR Tambang Batulicin program is going well, especially in terms of concern for the community, usefulness of the program, program objectives, program contribution in terms of village facilities, contribution in terms of community health, quality of program implementation, influence of assistance on the family's economy, and influence CSR towards family welfare. Families also get sufficient benefits from the CSR program [20]. Another research written by Tambunan et al., entitled *The Influence of the Corporate Social Responsibility (CSR) Program on the Welfare of Farming Communities*. The research explains that the existence of the CSR program from Coca-Cola Amatil Indonesia Central Java in the form of the Coke Forest and Coke Farm programs is considered to have had a good influence on the farming community around the factory in helping to improve their welfare conditions materially, mentally and physically, even though there are still deficiencies in implementation. According to the farming community, these shortcomings include limited assistance with fertilizer, water supply, and also communication provided by the company to the community [21].

However, there are quite a few CSR implementations that do not achieve community welfare. Nayenggita et al., argue that the implementation of CSR in Indonesia still has several obstacles. Community needs are still not being met in a real and targeted manner. Sometimes each company still carries out CSR, not just as a social responsibility. But implementing it as a commercial benefit for the company. So companies need to provide appropriate concrete evidence that what they are doing is a real commitment. In order for CSR to run appropriately and appropriately, companies running CSR need to recognize that community problems are theirs. So when problems in the community belong to the company, it will be easier for them to handle them and make strategic plans. CSR can help and contribute to Indonesia by reducing existing problems. Another thing, CSR can be used as a requirement for companies, not a demand, because apart from improving the company's image, it also develops the country itself [11].

3 RESEARCH METHODS

The method used in this research is a qualitative method with literature study. Literature study is a series of activities related to library data collection techniques, such as reading, then taking notes and processing research materials [22]. Library study is a study used to collect information and data with various kinds of library materials, such as documents, papers, books, magazines, previous research, etc [23]. The author used

primary and secondary data in this research. Primary data is data collected directly. The author uses CSR program report data from the Paser District CSR Forum in the context of this research. Meanwhile, secondary data is obtained indirectly, for example from archives or other important and relevant documents.

4 RESULT AND DISCUSSION

The Global Compact report in 2009 stated that there were at least 4,700 participating companies in 130 countries that were dedicated to upholding human rights values and had succeeded in raising living standards in underdeveloped areas. CSR initiatives that focus on community empowerment have been proven to significantly improve the quality of life of local communities [24]. The company carries out various CSR activities which are categorized into several social issues, such as those related to health, education, the environment and nature conservation, as well as providing various forms of capital assistance to local communities. This issue category is clearly very closely related to the implementation of sustainable development goals, one of which is quality education.

Basically, CSR is an effort that can be made to support the achievement of sustainable development goals in terms of quality education. By implementing appropriate CSR programs, companies can help increase access, quality and awareness of the importance of education. Apart from that, limited access to education, especially in remote areas, is one of the obstacles in achieving the goal of superior education. The business world can help overcome these obstacles by offering financial assistance for education, such as scholarships, building schools, and providing infrastructure and facilities for learning.

Paser Regency is one of the regions that utilizes CSR fund allocations from mining companies in the process of achieving sustainable development goals. Based on data from the Paser District CSR Forum at least during 2018-2022 there were 35 companies reporting their CSR activities. From the results of this report, it can be seen that only nine companies routinely allocate CSR budgets as a form of corporate social responsibility [25]. Apart from that, 21 of them are companies operating in the mining industry in Paser Regency (see table 2).

Table 2. CSR Activity in Paser Regency 2018-2022

COMPANY	CSR ACTIVITY				
	2018	2019	2020	2021	2022
PT KIDECO JAYA AGUNG	in	in	in	in	in
PT BUKIT MAKMUR MANDIRI UTAMA	in	in			
PT NUSA BARA INTERNATIONAL	in				
PT MULTIJAYANTARA ABADI	in		in	in	
PT. SIMS JAYA KALTIM	in	in		in	

PT SAMINDO UTAMA KALTIM	in	in	in	in	
PT TRASINDO MURNI PERKASA	in	in	in		
PT MINTEC ABADI	in	in	in	in	in
PT AGRO INTI KECANAMAS	in	in	in	in	
PT BUANA WIRASUBUR SAKTI	in			in	in
PT SEDERHANA MANDIRI	in			in	in
PT ABADI BUKIT MANDIRI	in				
PT MITRABAHTERA SEGARA SEJATI	in		in		
PT KEMBAR ABADI UTAMA	in	in			
PT KARYA KEMBAR BERSAMA	in	in			
PT LANGGAI AGRINDO AGUNG	in		in	in	
PT KARYA KEMBAR BERSAMA	in				
PT LANGGAI AGRINDO AGUNG	in				
PT BUMI PASIR AGRINDO	in		in	in	
PT NUSA LESTARI	in				
PT NARIKI MINEX SEJATI	in				
PT COTRANS ASIA	in	in	in	in	
PT SEA BRIDGE SHIPPING	in	in	in	in	
PT TRAKINDO UTAMA	in	in	in	in	
PT BANKALTIMTARA TANA PASER BRANCH	in	in	in		
PT MADHUCON PASIR MAKMUR	in				
PASER DISTRICT PDAM	in	in			
PT PUJUK JAYA	in	in		in	
PT PAMA PERSADA NUSANTARA	in	in	in	in	
PT KARUNIA WAHANANUSA		in	in	in	in
PT MULTI MAKMUR MITRA ALAM			in		
PT BANK BRI TANA PASER BRANCH			in		
PT BIMA NUSA INTERNATIONAL			in	in	in
PT PRADIKSI GUNATAMA				in	
PT PETROSEA				in	

Source: Processed by the Authors

More specifically, the report also states that of the 21 mining companies that are active in CSR activities, not all companies focus on empowering the community

through efforts to support quality education. If referring to Article 12 paragraph (1) of Government Regulation Number 42 of 2020 concerning Implementation of Social and Environmental Responsibility Programs states that CSR programs must be in line with sustainable development goals. However, at the practical level, not all companies understand this concept. However, The authors are of the opinion that this is not a problem as long as CSR can help companies to meet community needs in various fields, so that they can improve the welfare of society as a whole. CSR can also be an opportunity for companies to innovate in providing solutions to various social problems. Innovations resulting from CSR can be beneficial for society and also for companies. However, what must be understood is that sustainable development must balance economic, social and environmental aspects. Through these CSR funds, companies will directly contribute to sustainable development in various fields.

To realize this, mining companies have a responsibility to respect human rights, including the right to quality education. Apart from the government, mining companies also have an obligation to ensure the education of affected communities. Mining companies have an interest in improving the welfare of communities around mining areas. However, of the 21 mining companies that are active in CSR activities, not all mining companies are active in education activities. Table. 3 shows how CSR activities in the education sector are carried out by mining companies in Paser Regency in the period 2018-2022. Of the 21 mining companies, only four are committed and always allocate CSR budgets for education activities, including PT Kideco Jaya Agung, PT Samindo Jaya Kaltim, PT. Transindo Murni Perkasa and PT Trakindo Utama.

Table 3. CSR Activities in the Education Sector

COMPANY	CSR EDUCATION SECTOR PROGRAMS				
	2018	2019	2020	2021	2022
PT KIDECO JAYA AGUNG	6	6	6	6	6
PT BUKIT MAKMUR MANDIRI UTAMA	2	2			
PT NUSA BARA INTERNATIONAL	4				
PT. SIMS JAYA KALTIM	4				
PT SAMINDO UTAMA KALTIM	7	14	1	3	
PT TRASINDO MURNI PERKASA	1	4	4		
PT MINTEC ABADI	2	2	1	1	2
PT SEDERHANA MANDIRI	5				
PT ABADI BUKIT MANDIRI	2				
PT MITRABAHTERA SEGARA SEJATI	2				
PT KEMBAR ABADI UTAMA	3				
PT KARYA KEMBAR BERSAMA	2				
PT NARIKI MINEX SEJATI	2				

PT COTRANS ASIA				4	
PT SEA BRIDGE SHIPPING					
PT TRAKINDO UTAMA	7		1	1	
PT MADHUCON PASIR MAKMUR					
PT PAMA PERSADA NUSANTARA	30		7	2	
PT KARUNIA WAHANANUSA				5	16
PT BIMA NUSA INTERNATIONAL			1		
PT PETROSEA					

Source: Processed by the Authors

Specifically, the results from the data above show that the development of the use of CSR funds in the education sector from 2018 to 2022 experienced an up-and-down phase. Then, there are only 4 companies with consistent awareness in carrying out CSR programs. Meanwhile, there are 18 companies that have not fulfilled their obligations until 2022 to distribute CSR programs in the education sector, of course this is contrary to Article 12 paragraph (1) Government Regulation Number 42 of 2020 concerning Implementation of Social and Environmental Responsibility Programs.

Furthermore, at the program level, ideally the CSR program that has been distributed should be able to support the acceleration of achieving sustainable development goals, especially the realization of quality education. Referring to Indonesian Ministry of National Development Planning that realizing the Goals of Quality Education is based on a strategy to improve the quality of education management and services that are inclusive and fair, with policy directions: (1) Increasing Accessibility and Quality of Education, (2) Increasing the quality of educators and educational supporting facilities, (3) Improving educational services, (4) Strengthening and developing character education [26]. These four policy directions should be a guide for companies, especially mining companies, in implementing CSR programs.

If we look at the implementation level, it turns out that not all companies understand that implementing CSR activities must be in line with achieving the Sustainable Development Goals. This can be seen in the CSR budget allocation carried out by each company in the education sector as a whole which has not touched the substance of achieving the goal of creating quality education. Most of the CSR budget allocation for the education sector tends to be for ceremonial activities such as graduation celebrations or celebrations of national holidays. This indicates that for some mining companies in Paser Regency, the implementation of CSR only reaches the level of eliminating obligations. Not as a responsibility that morally must be carried out [24].

However, not all companies have the same perspective, for example Every year PT. Kideco Jaya Agung is consistent in opening the widest possible access to education to every community in Paser Regency. PT. Kideco Jaya Agung is consistent every year to allocate a minimum of 10% of the CSR budget allocation to focus on the education sector. Even the budget allocation issued by PT. Kideco Jaya Agung every year (see table. 4). This is expressed, one of the ways, through providing opportunities for scholarship assistance at all levels, from elementary school (SD) to master's level, to every

community in Paser Regency. Based on the PT Kideco Jaya Agung Sustainability Report, there are two scholarship schemes implemented, namely a full scholarship for the duration of education and an achievement stimulant scholarship (see table. 5) [27]. However, several other companies also allocate their budgets to provide educational assistance or scholarships, but this is limited to only employees' families. This has also become one of the roles of mining companies to provide access to education for all communities.

Table 4. CSR Budget Allocation for the Education Sector

COMPANY	Budget Allocation (Rp)				
	2018	2019	2020	2021	2021
PT KIDECO JAYA AGUNG	8.130.093.500	9.337.000.000	6.471.419.996	6.653.208.794	6.474.541.536
PT BUKIT MAKMUR MANDIRI UTAMA	18048500	24.592.224	-	-	-
PT NUSA BARA INTERNATIONAL	11.840.000	-	-	-	-
PT. SIMS JAYA KALTIM	15.560.000	-	-	-	-
PT SAMINDO UTAMA KALTIM	7.200.000	17.050.000	400.000	5.500.000	-
PT TRASINDO MURNI PERKASA	500.000	21.328.000	6.280.000	-	-
PT MINTEC ABADI	500.000	1.220.000	1.295.000	2.500.000	1.100.000
PT SEDERHANA MANDIRI	17.010.000	-	-	-	-
PT ABADI BUKIT MANDIRI	1.100.000	-	-	-	-
PT MITRABAHTERA SEGARA SEJATI	1.500.000	-	-	-	-
PT KEMBAR ABADI UTAMA	2.000.000	-	-	-	-
PT KARYA KEMBAR BERSAMA	1.000.000	-	-	-	-
PT NARIKI MINEX SEJATI	4.600.000	-	-	-	-
PT COTRANS ASIA	-	-	-	8.000.000	-
PT SEA BRIDGE SHIPPING	-	-	-	-	-
PT TRAKINDO UTAMA	82.716.600	-	25.000.000	25.000.000	-
PT MADHUCON PASIR MAKMUR	-	-	-	-	-
PT PAMA PERSADA NUSANTARA	160.476.600	-	81.129.500	23.200.000	-
PT KARUNIA WAHANANUSA	-	-	-	6.500.000	22.500.000
PT BIMA NUSA INTERNATIONAL	-	-	38.240.000	-	-
PT PETROSEA	-	-	-	-	-

Source: Processed by the Authors

Apart from PT. Kideco Jaya Agung, there are several other companies that routinely allocate CSR budgets in the education sector, including PT. Samindo Utama Kaltim,

PT. Trasindo Murni Perkasa, PT. Mintec Abadi, PT Pama Persada Nusantara, and PT Trakindo Utama. However, it must be realized that the budget allocation made by the four companies is not as large as that allocated by PT. Kideco Jaya Agung. For example PT. Samindo Utama Kaltim, although every year it consistently allocates its budget for educational activities, its budget allocation is considered very small. Even in 2018 and 2020 the budget allocation for education did not reach one percent of the total CSR budget for that year. This also happens to the PT budget allocation. Mintec Abadi, although every year it routinely allocates CSR budget for education, the budget spent is very small and does not even touch the substance of quality education. The activities allocated are only related to ceremonial activities.

Table 5. Beneficiary of the PT Kideco Jaya Agung scholarship

Education Level	2019	2020	2021
Bachelor	30	30	30
Master	5	5	5
Primary Education	1926	2007	2033

Surce: PT Kideco Jaya Agung (2022)

Different from the other three companies, PT. Trasindo Murni Perkasa, PT Trakindo Utama and PT Pama Persada Nusantara. These three companies basically do not allocate annually to education sector activities. However, the budget allocations made by these three companies have fulfilled the substance of Quality Education in sustainable development goals. Providing scholarships, renovating educational facilities, as well as funding for improving educational facilities are some of the activities carried out by these three companies. In terms of allocation, although not as big as allocated by PT. Kideco Jaya Agung, but the percentage allocated is quite large of the total allocated CSR budget.

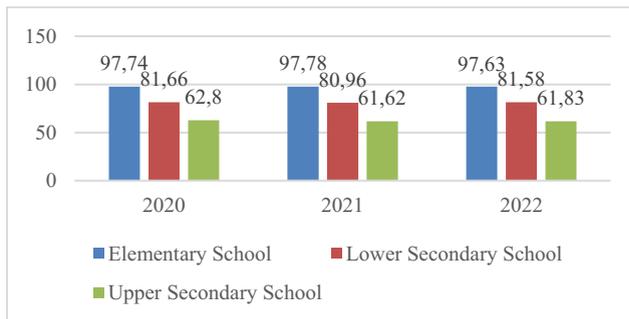


Fig. 1. Net Enrollment Rate Paser Regency 2020-2022

It has been reported by the Central Statistics Agency of Paser Regency that the Net Enrollment Rate (APM) at every level of education is expected to decline from 2020 to 2022. This suggests that the budget allocation from each company's Corporate Social

Responsibility (CSR) program to promote quality education in Paser Regency has not made a significant impact.

According to the authors, achieving quality education is not solely dependent on the CSR budget allocation from PT Kideco Jaya Agung. Instead, there should be collaboration between companies to establish CSR budget allocation as one of the pillars of quality education in Paser Regency. As a result, local governments should play a role in evaluating CSR programs implemented by mining companies. It is crucial to assess whether the programs implemented by these companies are genuinely contributing to achieving sustainable development goals, which aim to address social, economic, and environmental issues [4]. Therefore, there is a need to align the use of CSR fund allocations with the objective of achieving sustainable development goals [28]

The Paser Regency Government has a significant role in developing regulations that encourage companies to support sustainable development goals through CSR. First of all, the Paser Regency government can take concrete steps to link SDGs goals with CSR regulations. The Paser Regency Government must be able to provide guidance to companies on how they can contribute to achieving each SDG goal within their company. For example, in the context of providing quality education, the Paser Regency Government can standardize the amount of CSR budget allocation intended for the creation of quality education. Apart from that, in its implementation it must follow the indicators that have been determined by Indonesian Ministry of National Development Planning.

5 CONCLUSION

Several things can be concluded from the implementation of CSR originating from coal companies based on sustainable development which is channeled into educational programs. First, sustainable development produces quality education through financial assistance such as scholarships, infrastructure development, school facilities, and the provision of learning facilities. Second, mining companies have an interest in improving the welfare of communities in mining areas. However, of the 21 mining companies that are active in CSR activities, not all mining companies are active in educational activities. Apart from that, the CSR budget allocation issued by mining companies does not have a significant impact on quality education in Paser Regency. Third, the minimal role of the Paser Regency government in developing regulations that encourage companies to support CSR programs implemented by mining companies. However, the authors realize that there are limitations to this research. The authors recommend conducting further research regarding the allocation of CSR funds and their involvement in the SDGs more broadly.

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