



The Role of CSR in Promoting Disability Empowerment: An Inclusive Business Perspective in Surakarta's BUMN

Laily Furaida^{1*}, Ravik Karsidi², Drajat Tri Kartono², Sapja Anantanyu²

¹Student of Doctoral Program in Development Extension and Community Empowerment, Graduate School, Universitas Sebelas Maret, Surakarta, Indonesia

²Lecture of Doctoral Program in Development Extension and Community Empowerment, Graduate School, Universitas Sebelas Maret, Surakarta, Indonesia

*mbaklel@student.uns.ac.id

Abstract. This article explores the relationship between Inclusive Business Theory and the corporate role in empowering individuals with disabilities in the Eks-Karesidenan Surakarta. The study aims to understand how Corporate Social Responsibility (CSR) initiatives contribute to the socio-economic development of people with disabilities, focusing on inclusive business practices and the implementation of disability-friendly policies. By analyzing various case studies, government reports, and academic literature, the review identifies key factors that influence the success of these initiatives, including corporate commitment, collaboration with local communities, and the effectiveness of policy frameworks. The findings suggest that while some corporations have made significant strides in promoting disability empowerment, challenges such as limited resources, lack of awareness, and inadequate policy enforcement still hinder broader inclusion. In the context of disability empowerment, companies can adopt inclusive practices that provide opportunities for persons with disabilities to contribute to and benefit from economic activities. The review concludes by capturing inclusive business perspective as a framework for disability empowerment and recommending strategies to enhance corporate involvement in disability empowerment, emphasizing the importance of continuous evaluation and the need for a more integrated approach involving all stakeholders.

Keywords: Disability Empowerment, Corporate Social Responsibility (CSR), Inclusive Business

1 Introduction

The empowerment of people with disabilities in Indonesia faces challenges, particularly in education and employment access [1]. Despite legal protections, such as the requirement for companies to employ a certain percentage of disabled workers, implementation remains inadequate [2]. Corporate social responsibility (CSR) programs are seen as crucial for creating inclusive work environments and fulfilling the rights of disabled employees [3]. Private sector initiatives, like the Difabel Fitness House (RKD) in Yogyakarta, play a significant role in empowering people with disabilities through problem identification, human resource development, and providing access to fitness services [4]. However, some companies still lack adequate facilities and training for disabled workers, despite legal protections against discrimination [5]. Positive examples of inclusive business practices exist, such as Tiara Handicraft in Surabaya, which employs people with disabilities in various roles according to their abilities and interest. This microenterprise has achieved international success, demonstrating the potential of disabled workers when given opportunities [6]. These studies highlight the importance of inclusive business practices and community support in empowering people with disabilities and challenging negative societal perceptions.

Inclusive business theory related to disability emphasizes the importance of creating opportunities for economic empowerment and improved quality of life for persons with disabilities. Inclusive companies focus on values, team management, corporate social responsibility, and responsible marketing to contribute to the common good while generating profits [7]. However, research reveals a gap in addressing specific challenges faced by persons with disabilities in entrepreneurship, with limited empirical studies evaluating the impact of existing policies and programs [8]. Challenges include gender gaps, business costs, and funding accessibility. To promote inclusivity, some initiatives involve persons with disabilities in community activities, such as tree planting and disaster preparedness training, aiming to increase their productivity and fulfill their rights [9].

1.1 Corporate Social Responsibility (CSR)

The dominant phenomena in society include a wide range of topics in relation to business and/or in society (e.g., sustainable management, corporate social responsibility [CSR]; creating shared value [CSV]; benefit corporation; environmental, social, and corporate governance [ESG]; and the United Nations Sustainable Development Goals

[UN SDGs]). Further, the recent and unprecedented COVID-19 pandemic asks for *greater* social responsibilities that extend the potential roles, powers, and influence of corporations in intractable social problems, and provisioning public goods and fighting public problems [10]. Although many like-minded people welcome the emerging phenomenon of corporations' engagement for the sustainable development of the world and the improvement of contemporary capitalism [11], the problem is whether business education can keep up with this important global agenda and its dynamics.

Deans and other business school leaders are of course enthusiastic about how much they commit and dedicate to sustainability in the race for rankings and accreditations. That is, many schools advocate initiatives that contribute to sustainable development in their mission statement [12], highlight the degree to which their curricula focus on responsible management such as CSR, sustainable management, and ESG, and express their idealistic hope that these may help add value to their business school. However, there has also been a global questioning of the necessity for such initiatives for genuinely responsible education and reflective and inclusive leadership in business schools [13]. For example, business schools have been continuously criticized for their questionable performance in terms of teaching, research, governance, and overall management, when they use theories that simply reproduce capitalist ideology accompanied by underrepresented racial/ethnic minority recruitment and retention [14]. In addition, they have long been accused of being in *denial* of "the big questions" and "the big dangers" in global society, such as climate change, mental health, and the increasing gap between the rich and poor [15]. In the light of these respects, there are overarching questions on the concept of responsible management education delivered by business schools.

Despite the fact that recognition of the importance of sustainability has led to a proliferation of academic and business outputs centered on CSR [16], there have also been rumors of the "end of CSR" and criticisms of the teaching of CSR as a hidden curriculum [17]. Of course, some institutional pressure toward business schools to teach and research CSR-related topics has also been observed (e.g., the Association to Advance Collegiate Schools of Business [AACSB], the European Foundation for Management Development Quality Improvement System [EQUIS], the Principles for Responsible Management Education [PRME]), but it is difficult to link this pressure to the impact of responsible university education, and more importantly, the application of such education to students' potential workplaces since they will be future business leaders. While business managers have gained economic wealth, their social status and legitimacy (e.g., roles and values they create) has lagged behind as they are frequently criticized by the public in relation to their limited moral legitimacy. They appear to be greedy, purely profit-motivated, individuals. Manager- s/businesses therefore need to legitimize their occupation (normatively, instrumentally, ethically—Janowski, 2021b) and the primary purpose of the business school should be to legitimize and institutionalize the new preoccupations of management such as ESG [18].

1.2 Inclusive Education- Business Perspective

Management education in multicultural settings have to take into consideration inclusive corporate social responsibility (CSR), as opposed to CSR that is merely geared at responsible management in a single nation. Over time, both global society and capitalism have undergone continual transformations; nevertheless, business schools have not been able to adequately adapt to these developments. According to Haski-Leventhal et al. (2017) [19], there are some business schools that are making a move from the concept of being the best in the world, which relies on alumni incomes and rankings, to the concept of being the best for the world, which involves a commitment to assisting in the creation of a more sustainable and ethical business environment. The purpose of this study was to evaluate both the current commitment to the sustainable development of global society as well as the rising efforts of business schools to incorporate this phenomenon into their educational practices, teaching philosophies, and instructional methodologies. Given that CSR has a strong history and continues to do so now [20][21].

Over the course of the past three decades, there has been a growing awareness of the growing necessity for educational systems all over the world to become inclusive of people with disabilities. This phenomenon has been attributed to the involvement of civil society activists, both within countries and on a global scale, as well as the signing, endorsement, and ratification of international agreements. These agreements include the Convention on the Rights of the Child (United Nations [UN], 1989), the Jomtien Declaration (UNESCO, 1990), the Salamanca Statement (UNESCO, 1994), the Dakar Framework for Action (UNESCO, 2000), and the Convention on the Rights of Persons with Disabilities (UN, 2006) [22][23][24]. Nevertheless, donor organizations, with the exception of a few notable outliers like the United States Agency for International Development (USAID), have been criticized for their inaction [25][26][27]. National governments have also been criticized for their lack of

action (World Health Organization [WHO] and The World Bank, 2011). According to Kubar and Grech (2017), the Millennium Development Goals did not include any reference to disability, nor did they maintain a record of whether or not the goals were accomplished for those with impairments.

Even though it makes reference to inclusive education, Agenda 2030 does not provide a definition of inclusive education. As a result, the conceptualization of inclusive education that was presented in General Comment 4 (GC4) on Article 24 of the Convention on the Rights of Persons with Disabilities (UN, 2016) has been incorporated in this article. According to GC4, children who have impairments are required to have access to a continuum of educational support. This support should begin with early childhood development opportunities that are provided in homes and communities and continue through primary, secondary, and university education institutions. These children should be educated in "regular learning environments" (ibid, page 7) once they have been enrolled in formal education. This means that they should learn alongside their peers who are fully sighted in community schools and other mainstream centers of learning rather than, for example, special schools. This provision ought to be reflective of a "whole person approach" and should be responsive to "different strengths, requirements, and learning styles" (p. 5). It should be delivered in environments that are supportive and in which "all members of the community are welcomed equally, with respect to (the different types of) diversity" (p. 5). These environments should also be physically accessible, meaning that they should be easily navigable, adequately illuminated, and sufficiently sound-proofed (so that students can hear as clearly as possible and are not distracted by external stimuli). The maximization of "the development of the personality, talents, and creativity of persons with disabilities" (page 7) and "the full and equal participation of persons with disabilities in society" (page 16) should be the focus of each and every issue addressed by this provision. GC4 thus conceptualizes inclusive education longitudinally (regarding its duration), locationally (concerning the sites of delivery), pedagogically (pertaining to the quality of learning opportunities), environmentally (in relation to social inclusiveness and physical accessibility), and consequentially (with respect to the resulting educational and social outcomes).

2 Methodology

2.1 Research Design

Case study research was the method employed in this study as the part of qualitative approach by involving literature reviews study as well. We want to get a comprehensive awareness of the educational realities in specific schools concerning corporate social responsibility, business perspectives, and human resources for individuals with disabilities. This concept would allow us to gain a more nuanced comprehension of the amount to which they were pedagogically and ecologically influenced by skills inside specific contexts of empowering organizations. This would allow us to discern the immediate elements influencing this provision, including the availability of assistive technology and prevailing social norms and values. With this understanding, we can formulate "theoretical propositions" (Yin, 2003, p. 10) regarding the educational realities for individuals with disabilities in Surakarta, Central Java, Indonesia, which may be tested in various regencies and provincial contexts and assessed against broader datasets, thereby contributing to the advancement of "scientific generalizations" (ibid).

Consequently, we conducted a literature analysis of both published and unpublished case studies about the provision of inclusive education and employment opportunities for them in the Surakarta region of Indonesia. The identification process involved a search strategy utilizing electronic databases and the websites of international organizations, employing the keyword 'Surakarta' alongside thematic terms such as education, disability, inclusion, BUMN (state-owned enterprises), and CSR, while limiting the search to studies published between 2020 and 2024. Upon identification, the studies were evaluated for the comprehensiveness and pertinence of their coverage, as well as their methodological rigor (refer to the discussion below). Twenty research were deemed significant for the analysis, comprising five publications published in peer-reviewed scientific journals and organizational reports. A coding framework was subsequently established, encompassing categories and sub-categories for analysis, accompanied by their respective definitions; for example, 'corporate training' was classified as a sub-category of 'assistive empowerment.' A stepwise methodology of deductive category application was subsequently utilized to discern patterns within the data. Kohlbacher (2006) asserts that this method's value lies in its ability to "synthesize openness – as posited by the qualitative research paradigm – and theory-guided investigation...typically required by the hypothetical-deductive paradigm" (p. 25)[28].

3 Finding

3.1 Inclusive Business Theory: A Framework for Empowerment

Inclusive Business Theory, as proposed by Prahalad and Hart (2002) in their seminal work on the "Bottom of the Pyramid" (BoP), focuses on creating economic value while addressing societal needs [29]. This model suggests that companies can profitably engage underserved communities by treating them as active participants in the market rather than passive recipients of aid. For people with disabilities, this theory promotes an approach where they are integrated into corporate value chains either as employees, suppliers, or consumers, fostering autonomy and economic participation. Inclusive business theory related to disability empowerment emphasizes the importance of integrating persons with disabilities into entrepreneurship and corporate strategies. Despite numerous policies supporting inclusive entrepreneurship, there is a lack of empirical research evaluating their impact on disability inclusion. Further empirical research is needed to develop effective programs, projects, and policies that serve all inclusively, particularly focusing on the unique needs of persons with disabilities in entrepreneurship. A knowledge management-based approach can help classify disability-inclusive businesses, focusing on entrepreneurs' productivity, knowledge, and customer understanding. Challenges in inclusive entrepreneurship include gender gaps, business costs, and funding accessibility. Corporations often overlook people with disabilities in their diversity plans, despite the potential for tapping into a trillion-dollar consumer market. To address this, businesses should integrate disability into their diversity strategies, emphasizing the business case for inclusion rather than relying on paternalistic attitudes. This approach can lead to increased sales, access to creative talent, and enhanced corporate reputation [30].

3.2 People with Disability as employees

Research on employment of people with disabilities reveals complex challenges and opportunities. Despite their potential to contribute, individuals with intellectual disabilities face low employment rates due to various barriers (Lysaght et al., 2009). Employers' perspectives significantly influence the inclusion of disabled workers, with factors like disability type and demographics affecting their views (Heera & Devi, 2016). Obstacles in the workplace for disabled individuals are not fully understood, as many studies rely on laboratory settings rather than real organizational contexts (Kulkarni & Lengnick-Hall, 2014). Employment trends for people with disabilities often mirror broader economic shifts, but in more extreme forms. For instance, women with disabilities have seen increased employment rates, while men have experienced decreases. Additionally, disabled workers are disproportionately represented in part-time employment (Yelin, 1997). Addressing these issues requires policy changes, workplace adaptations, and improved vocational preparation for disabled individuals [31]. Inclusive business practices promote the integration of PWDs into the workforce. Companies that implement inclusive hiring policies often see increased diversity, innovation, and overall employee satisfaction. A critical element of this approach is creating an accessible work environment, offering tailored training, and ensuring that PWDs are given opportunities for professional growth.

3.3 People with Disability as entrepreneurs

Research on entrepreneurs with disabilities reveals various motives for self-employment, including economic reasons, flexibility, avoiding discrimination, and personal development [32]. Disabled individuals often turn to entrepreneurship as an alternative to unemployment, facing multiple personal, social, and political barriers. Education and training play a crucial role in empowering disabled entrepreneurs and fostering entrepreneurial attitudes [33]. Personal self-knowledge is identified as a key factor influencing entrepreneurship among people with disabilities, affecting their competence self-evaluation and perception of barriers [34]. To provide appropriate support, stakeholders need to understand the diverse motivations driving disabled individuals to start businesses [32]. Further research is needed to enhance entrepreneurial processes and inform policymakers on stimulating entrepreneurship education for this population [33].

3.4 People with Disability as consumers

Inclusive business strategies also target underserved consumers by developing products and services that meet their needs. Research on people with disabilities as consumers has evolved from viewing them as passive recipients to recognizing their active role in the marketplace [35]. Studies have shown that individuals with intellectual disabilities can provide valuable, critical, and reliable evaluations of services when given appropriate opportunities and interview methods [36]. The concept of consumer direction empowers people with disabilities to exercise control over policies and practices affecting their lives,

potentially leading to increased community integration and quality of life [37]. This shift towards consumer empowerment is exemplified by consumer-run businesses, which create job opportunities for people with psychiatric disabilities and represent a departure from traditional vocational rehabilitation models [38]. These developments highlight the importance of including people with disabilities in research and decision-making processes, as well as recognizing their capacity to actively participate in and contribute to the marketplace.

3.5 *Corporate social responsibility vs. Inclusive business*

Traditionally, companies have relied on CSR initiatives to address social issues, including the empowerment of people with disabilities. While CSR focuses on philanthropy and charitable activities, it often operates outside the company's core business strategy. Corporate Social Responsibility (CSR) and Inclusive Business (IB) are two approaches aimed at creating shared value between businesses and society. While CSR focuses on integrating social and environmental concerns into business operations [39], inclusive business specifically targets low-income communities as part of the value chain [40]. Both concepts face challenges in implementation and measurement [39]. Inclusive business is seen as a strategy to address poverty and generate employment in developing regions or poorest country[41]. Key elements of successful social and inclusive business models include partnerships with local organizations, leveraging existing company skills, value creation within the value constellation, and innovative distribution models [42]. The main difference lies in governance: social businesses often form joint ventures with non-profits, while inclusive businesses are typically company-led initiatives. These approaches offer potential solutions for businesses expanding into emerging markets while contributing to sustainable development[42].

3.6 *Carroll's Pyramid of CSR*

Carroll's Pyramid of Corporate Social Responsibility (CSR) comprises four dimensions: economic, legal, ethical, and philanthropic responsibilities. While originally presented in a hierarchical order, recent studies suggest cultural factors influence the prioritization of these dimensions. In India, stakeholders ranked the dimensions differently from the idealized model [43]. Similarly, in Nigeria, the philanthropic component was found to be more significant than legal and ethical responsibilities [44]. This aligns with the view that CSR in Africa is primarily seen through a philanthropic lens. Some researchers argue for rearranging the pyramid's priorities to better implement CSR, particularly emphasizing ethical and philanthropic activities as increasingly important in modern business [45]. Despite these variations, Carroll's model remains widely used and applicable globally, with ethics permeating the entire pyramid and inherent tensions and trade-offs between the dimensions (Carroll, 2016). In contrast, Inclusive Business aligns primarily with economic responsibility while ensuring that social impact is integrated into the company's operations. This shift from CSR to Inclusive Business is key for creating long-lasting solutions to disability empowerment. For example, the tech industry has begun to move beyond accessibility-focused CSR to integrating inclusive practices into product design and development.

3.7 *Best practices and Case studies*

Several companies have implemented CSR's program that empower individuals with disabilities. In research conducted by the author at three State-Owned Enterprises (BUMN) in the Area of Surakarta, here is a table analyzing the relationship between inclusive business theory and empowerment initiatives that can be related by the implementation of the CSR program carried out are as follows:

Table 1. Pertamina's CSR implementation program by an inclusive business perspective

Aspect	Inclusive Business Theory	Disability Empowerment
Basic Concept	Integration of marginalized group into the corporate value chain to create social economic value	Provides access to training and entrepreneurship opportunities for PWD's
PWD Involvement as employees	Provide equal and disability friendly employment opportunities	Limited job opportunities for PWD's show the suboptimal implementation of inclusive business in employment
PWD Involvement as Entrepreneurs		PWD's are also given opportunities to participate in training programs and access capital

Inclusive Products and Services	Provides access to capital and training for PWD's to become business partners in the value chain	Products or services developed are not yet adapted to the specific needs of PWD's
Partnership with Stakeholders	Development of products and services that are accessible to all, including vulnerable groups	PWD's are supported through collaborations with training institutions or local
Sustainability	Partnerships with governments, NGO's, and communities to support inclusive business initiatives Inclusive business emphasizes long-term sustainability both economically and socially	Program sustainability for PWD's remains a challenge in terms of long-term support

Table 2. PLN UP3 Surakarta's CSR implementation program by an inclusive business perspective

Aspect	Inclusive Business Theory	Disability Empowerment
Basic Concept	Integration of marginalized group into the corporate value chain to create social economic value	Limited direct initiatives for economic empowerment of PWD's; mainly indirect benefits from infrastructure
PWD Involvement as employees	Provide equal and disability friendly employment opportunities	No formal initiatives to hire PWD's on a significant scale
PWD Involvement as Entrepreneurs	Supporting entrepreneurship by providing access to capital, training, and partnerships	PWD entrepreneurs have limited opportunities to become suppliers or partners in PLN's programs
Inclusive Products and Services	Development of accessible products and services that cater to marginalized communities	Electricity access benefits PWD's, but no specific products or services are tailored to PWD needs
Partnership with Stakeholders	Collaborating with governments, NGO's, and communities to promote inclusive business	Partnerships benefit communities at large but lack targeted focus on PWD groups
Sustainability	Emphasizing long-term social and economic sustainability through inclusive business	No specific long-term support programs tailored for PWD empowerment

Table 3. BNI's CSR implementation program by an inclusive business perspective

Aspect	Inclusive Business Theory	Disability Empowerment
Basic Concept	Integration of marginalized group into the corporate value chain to create social economic value	Limited direct initiatives for economic empowerment of PWD's; mainly indirect benefits from infrastructure
PWD Involvement as employees	Providing equal and accessible employment opportunities for marginalized groups.	No specific focus on hiring PWD's at significant scale; however, diversity policies exist.

PWD Involvement as Entrepreneurs	Supporting entrepreneurship by providing access to capital, training, and partnerships	PWD entrepreneurs have access to general financial services but lack dedicated business support for PWD-specific challenges.
Inclusive Products and Services	Development of accessible products and services that cater to marginalized communities	General banking services benefit PWD's indirectly, but specialized services for PWDs are limited.
Partnership Stakeholders	Collaborating with governments, NGO's, and communities to promote inclusive business	Partnerships include supporting MSME's, but there is little focus on collaborating with disability advocacy groups.
Sustainability	Ensuring long-term sustainability of economic and social benefits for marginalized groups.	PWD-specific sustainability programs are lacking, particularly in terms of long-term empowerment and financial independence.

3.8 Analysis of Relationship

Analysis of relationship serves to provide a deeper understanding about the theory analysis due to the CSR implementation. it helps to explain how inclusive business theory is connected to disability empowerment through the implementation of CSR program by BUMN.

Table 4. Analysis of Relationship

PERTAMINA	PLN UP3 SURAKARTA	BANK BNI
Pertamina applies inclusive business by involving PWD's in economic empowerment programs, which leads to increased economic self-sufficiency for these individuals.	PLN UP3 Surakarta's CSR programs align with inclusive business perspective in community development but fall short in directly integrating PWD's into the company's value chain. More targeted programs for PWD involvement could strengthen empowerment efforts.	BNI's community development and financial inclusion programs align with inclusive business perspective in supporting economic opportunities, but there is a gap in directly targeting PWD-specific initiatives, indicating a need for stronger inclusion efforts.
The relationship between inclusive business perspective and empowerment is weak in the context of direct recruitment of PWD's at Pertamina, although there is potential for improvement.	The relationship between inclusive business perspective and PWD empowerment as employees is weak, as PLN UP3 Surakarta does not actively prioritize PWD employment. Expanding inclusive hiring policies would improve alignment with inclusive business principles.	The relationship between inclusive business theory and PWD empowerment as employees is weak, as there are no significant efforts to prioritize PWD recruitment. Expanding targeted hiring practices for PWD's would enhance alignment with inclusive business principles.
Pertamina demonstrates the application of inclusive business perspective by offering business opportunities to PWD's, which has the potential to improve their economic self-reliance as part of the local supply chain.	PLN can better integrate inclusive business perspective by creating programs that support PWD entrepreneurs as partners in its supply chain. This would foster more direct economic empowerment for PWD's through business development and partnerships.	BNI could strengthen its commitment to inclusive business theory by developing programs tailored to PWD entrepreneurs, supporting their business ventures, and ensuring access to credit and financial resources.
There is still a gap between inclusive business perspective and the empowerment of PWDs through	While PLN's universal service provision benefits all, the absence of products	While BNI's efforts at financial inclusion benefit underserved communities, creating financial

product innovation. Pertamina's CSR programs can be strengthened by ensuring that products and services are more accessible to PWD's.

Cross-sector collaboration allows for more effective implementation of inclusive business, but it needs to be more focused on PWD's through targeted partnerships and stronger empowerment strategies.

The relationship between inclusive business perspective and disability empowerment is not fully strong in terms of sustainability, as further support is needed to ensure long-term social and economic impact for PWD's.

tailored to PWD needs limits the relationship with inclusive business theory, which calls for more direct inclusion of marginalized groups as consumers.

Cross-sector collaboration is present, but further partnerships specifically aimed at PWD empowerment (e.g., working with disability advocacy groups) could strengthen the alignment with inclusive business perspective by focusing more on marginalized groups.

While PLN UP3 Surakarta contributes to sustainability in general, the lack of targeted long-term empowerment programs for PWD's represents a gap in the relationship with inclusive business perspective. Developing these programs would enhance long-term inclusion.

products that are specifically designed for PWDs would enhance the alignment with inclusive business theory by directly addressing their unique needs.

Cross-sector partnerships are crucial for inclusive business. By collaborating with disability-focused organizations, BNI can improve its efforts to empower PWD's and ensure their inclusion in the financial ecosystem.

The relationship between inclusive business perspective and PWD empowerment in terms of sustainability is weak. Developing dedicated, long-term programs for PWD's would create more meaningful and lasting economic empowerment for marginalized communities.

4 Discussion

Within civil society organizations, organizations of persons with disabilities (OPDs) are especially prone to marginalization in ESP processes due to disabling attitudes, practices, and environments, as well as their constrained financial resources and technical capabilities [46][47][48]. Furthermore, OPDs, especially umbrella organizations of OPDs based in major cities, may be internally fragmented, inadequately consultative, and predominantly influenced by individuals from specific impairment groups (ibid). Development actors must identify methods to ensure that local stakeholders, especially individuals with disabilities, are afforded significant opportunities to engage in the development, implementation, and subsequent evaluation and modification of ESPs. They must also aid OPDs in enhancing their capacities and networks to enable effective participation in these processes. To implement a person-centred, context-sensitive approach, development actors must critically evaluate discourses that either underestimate or overstate the complexities of the educational needs of children with disabilities, thereby promoting either a 'one size fits all' model or excessively segregated and specialized educational provisions. They must also evaluate discourses that promote universalistic strategies for educational progress, thereby neglecting context and culture. Moreover, they must critically examine development mechanisms that perpetuate the aforementioned discourses by excluding local stakeholders, including individuals with disabilities, from development processes. This necessitates profound structural transformation to redress the disparities in knowledge, infrastructure, and resources that must be addressed to provide the capacity for respectful discussion among partners [49]. This engagement necessitates a profound philosophical transformation, wherein these stakeholders acknowledge the intricacies of developmental contexts, their ambiguous comprehension of these environments, and the significance of local knowledge, particularly the contextual and often implicit insights of practicing educators and community members [50]. Development actors must engage with development environments by offering enhanced, sustained, and targeted donor assistance (The Economist, 2021). In sub-Saharan Africa, these contexts have grown progressively more difficult as debt-laden governments have endeavored to address the demands of a rising student population while contending with the repercussions of climate change, various environmental hazards, and the Covid-19 pandemic on educational systems (Cleland and Machiyama, 2017; International Monetary Fund, 2020; The Economist, 2020)[51]. The epidemic has disproportionately impacted people with disabilities, who have experienced slower reenrollment rates compared to their peers and, due to confinement at home, have endured elevated levels of stress, violence, and neglect [52].

5 Conclusion

Inclusive business perspective provides a robust framework for companies to contribute to disability empowerment while achieving sustainable growth. By integrating individuals with disabilities into their workforce, supply chains, and consumer base, companies can drive both economic and social value. As businesses increasingly recognize the importance of inclusivity, the adoption of inclusive business practices will play a critical role in addressing the global challenge of disability empowerment.

6 Limitations

This study focuses on human resources with disabilities in relation to specific competencies required by firms. This is achieved by recognizing that individuals with physical disabilities serve as the foundational element for Indonesian initiatives to empower them through CSR programs, facilitated by the transfer or exchange of knowledge and expertise within an inclusive educational framework.

References

- [1] L. T. Hastuti, B. Harahap, A. Rianto, and N. Sulistyaningsih, "Peran Organisasi-Organisasi Kemasyarakatan Islam dalam Pemberdayaan Penyandang Disabilitas di Kota Surakarta," *Al-Ahkam J. Ilmu Syari'ah dan Hukum*, vol. 7, no. 2, pp. 147–161, 2022, doi: 10.22515/alahkam.v7i2.5570.
- [2] M. Nugroho, P. Dewanti, and B. Novitasari, *The Impact of Perceived Usefulness and Perceived Ease of Use on Student's Performance in Mandatory E-Learning Use*. 2018. doi: 10.1109/ICAITI.2018.8686742.
- [3] M. A. Regita, F. Defung, and W. Wardhani, "Open Access Antecedents of Local Company Profit Growth in East Kalimantan," no. 08, pp. 16–26, 2024.
- [4] C. Muna, Z. Arifin, and R. Mauliansyah, "Mewujudkan Pembangunan Inklusi: Peran Rumah Kebugaran Difabel di Daerah Istimewa Yogyakarta," *J. Soc. Dev. Stud.*, vol. 3, no. 2, pp. 160–178, 2022, doi: 10.22146/jsds.5223.
- [5] A. D. Pratiwi and P. Triwahyudi, "Jaminan Perlindungan yang Berkeadilan bagi Tenaga Kerja Difabel Akibat Kecelakaan Kerja," *Bestuur*, vol. 7, no. 2, pp. 66–75, 2019, doi: 10.20961/bestuur.v7i2.40407.
- [6] R. D. Aparta, E. Setijanangrum, R. Rahardian, and M. F. Shodiq, *Empowerment of People with Disabilities in Surabaya City: A Study on Tiara Handicraft*. books.google.com, 2020. [Online]. Available: https://books.google.com/books?hl=en&lr=&id=VkuQEAAAQBAJ&oi=fnd&pg=PA1&dq=difabel+empowerment&ots=Ry-cr1BHQA&sig=irc_p57Xy3AaliVMnKP1pSqqeAs
- [7] C. E. Soler and A. C. Marcé, "Empresas inclusivas, reinventando la Calidad de Vida: una revisión teórica = Inclusive Companies, Reinventing Quality of Life: A Theoretical Review," 2017. [Online]. Available: <https://api.semanticscholar.org/CorpusID:150074968>
- [8] J. Rolle, J. Kisato, P. Rock, and J. Winstanley, "Inclusive entrepreneurship: A critical look at inclusion of persons with disabilities," *Bus. Manag. Rev.*, vol. 11, no. 01, 2020, doi: 10.24052/bmr/v11n01/art-21.
- [9] I. J. Dynaindar and N. Priyono, "Sriwedari Menjadi Desa Inklusi Bagi Penyandang Disabilitas Melalui Usaha Penanaman Pohon, Konservasi Penguatan Tebing Dan Penghijauan Dalam Peningkatan Produktivitas," *Transekonomika Akuntansi, Bisnis dan Keuangan*, vol. 2, no. 3, pp. 17–26, 2022, doi: 10.55047/transekonomika.v2i3.123.
- [10] M. Caulfield and A. Lynn, "Federated Corporate Social Responsibility: Constraining the Responsible Corporation," *Acad. Manag. Rev.*, vol. 49, no. 1, 2024.
- [11] R. C. Kim, "Rethinking corporate social responsibility under contemporary capitalism: Five ways to reinvent CSR," *Bus. Ethics, Environ. Responsib.*, vol. 31, no. 2, pp. 346–362, 2022, doi: 10.1111/beer.12414.
- [12] J. Fiset and R. Al Hajj, "Mission Statement Content and the Signaling of Institutional Performance: An Examination of Non-US International Business Schools," *Acad. Manag. Learn. Educ.*, vol. 21, Apr. 2021, doi: 10.5465/amle.2020.0303.
- [13] J. Millar and M. Price, "Imagining management education: A critique of the contribution of the United Nations PRME to critical reflexivity and rethinking management education," *Manag. Learn.*, vol. 49, no. 3, pp. 346–362, Mar. 2018, doi: 10.1177/1350507618759828.
- [14] S. Dar, H. Liu, A. Martinez Dy, and D. N. Brewis, "The business school is racist: Act up!," *Organization*, vol. 28, no. 4, pp. 695–706, Jul. 2020, doi: 10.1177/1350508420928521.
- [15] G. George, J. Howard-Grenville, A. Joshi, and L. Tihanyi, "Understanding and tackling societal grand challenges through management research," *Acad. Manag. J.*, vol. 59, no. 6, pp. 1880–1895, 2016, doi: 10.5465/amj.2016.4007.
- [16] D. Baden, "A reconstruction of Carroll's pyramid of corporate social responsibility for the 21st century," *Int. J. Corp. Soc. Responsib.*, vol. 1, no. 1, pp. 1–15, 2016, doi: 10.1186/s40991-016-0008-2.
- [17] P. Hibbert and A. L. Wright, "Challenging the hidden curriculum: Building a lived process for responsibility in responsible management education," *Manag. Learn.*, vol. 54, no. 3, pp. 418–431, 2023, doi: 10.1177/13505076221132981.
- [18] R. KHurana, *From Higher Aims to Hired Hands*. Princeton University Press, 2007. [Online]. Available:

- <http://www.jstor.org/stable/j.ctt7rkbb>
- [19] D. Haski-Leventhal, L. Roza, and L. C. P. M. Meijis, "Congruence in Corporate Social Responsibility: Connecting the Identity and Behavior of Employers and Employees," *J. Bus. Ethics*, vol. 143, no. 1, pp. 35–51, Jan. 2017, [Online]. Available: <http://www.jstor.org/stable/44253097>
 - [20] A. B. Carroll, "Carroll's pyramid of CSR: taking another look," *Int. J. Corp. Soc. Responsib.*, vol. 1, no. 1, pp. 1–8, 2016, doi: 10.1186/s40991-016-0004-6.
 - [21] R. Hidayah, M. N. Wangid, W. Wuryandani, and M. Salimi, "The Influence of Teacher Efficacy on Education Quality: A Meta-Analysis," *Int. J. Educ. Methodol.*, vol. 9, no. 2, pp. 435–450, 2023, doi: 10.12973/ijem.9.2.435.
 - [22] M. Ainscow and M. César, "Inclusive education ten years after Salamanca: Setting the agenda," *Eur. J. Psychol. Educ.*, vol. 21, no. 3, pp. 231–238, Jan. 2006, [Online]. Available: <http://www.jstor.org/stable/23421604>
 - [23] M. Srivastava, A. de Boer, and S. J. Pijl, "Inclusive education in developing countries: a closer look at its implementation in the last 10 years," *Educ. Rev.*, vol. 67, no. 2, pp. 179–195, Apr. 2015, doi: 10.1080/00131911.2013.847061.
 - [24] L. Wapling, "A systematic literature review of education systems in low-and-middle income countries commissioned by CBM Inclusive Education and Children with Disabilities: Quality Education for All in Low and Middle Income Countries," no. January, 2016.
 - [25] R. L. Metts and N. Metts, "Official Development Assistance to Disabled People in Ghana," *Disabil. Soc.*, vol. 15, no. 3, pp. 475–488, May 2000, doi: 10.1080/713661968.
 - [26] P. Lei and J. Myers, "Making the grade? A review of donor commitment and action on inclusive education for disabled children," *Int. J. Incl. Educ.*, vol. 15, no. 10, pp. 1169–1185, Dec. 2011, doi: 10.1080/13603116.2011.555064.
 - [27] T. Solomon, "Equity and Inclusion for All," *ARTnews*, vol. 120, no. 1, pp. 64–67, 2021.
 - [28] F. Kohlbacher, "The use of qualitative content analysis in case study research," *Forum Qual. Sozialforsch.*, vol. 7, no. 1, 2006.
 - [29] C. K. Prahalad and S. L. Hart, "The fortune at the bottom of the pyramid," *Rev. Eletrônica Estratégia Negócios*, vol. 1, no. 2, p. 1, 2010, doi: 10.19177/reen.v1e220081-23.
 - [30] M. L. Lengnick-Hall, P. M. Gaunt, and M. Kulkarni, "Overlooked and underutilized: People with disabilities are an untapped human resource," *Hum. Resour. Manage.*, vol. 47, no. 2, pp. 255–273, 2008, doi: 10.1002/hrm.20211.
 - [31] R. Lysaght, H. Ouellette-Kuntz, and C. Morrison, "Meaning and Value of Productivity to Adults With Intellectual Disabilities," *Intellect. Dev. Disabil.*, vol. 47, pp. 413–424, Dec. 2009, doi: 10.1352/1934-9556-47.6.413.
 - [32] M. Norstedt and P. Germundsson, "Motives for entrepreneurship and establishing one's own business among people with disabilities: Findings from a scoping review," *Disabil. Soc.*, vol. 38, no. 2, pp. 247–266, 2023, doi: 10.1080/09687599.2021.1919504.
 - [33] I. Mota, C. S. Marques, and O. Sacramento, "Handicaps and new opportunity businesses: what do we (not) know about disabled entrepreneurs?," *J. Enterprising Communities People Places Glob. Econ.*, vol. 14, pp. 321–347, 2020, [Online]. Available: <https://api.semanticscholar.org/CorpusID:225572913>
 - [34] A. B. Fernández Casado and P. Miñarro Casau, "Physical accessibility, key factor for entrepreneurship in people with disabilities," *Suma Negocios*, vol. 10, no. 22, pp. 58–64, 2019, doi: 10.14349/sumneg/2019.v10.n22.a8.
 - [35] N. Dubost, "Disability and consumption: A state of the art," *Rech. Appl. en Mark. (English Ed.)*, vol. 33, pp. 75–92, 2018, [Online]. Available: <https://api.semanticscholar.org/CorpusID:158846481>
 - [36] B. S. Kroese, A. Gillott, and V. Atkinson, "Consumers with intellectual disabilities as service evaluators," *J. Appl. Res. Intellect. Disabil.*, vol. 11, no. 2, pp. 116–128, 1998, doi: 10.1111/j.1468-3148.1998.tb00054.x.
 - [37] J. F. Kosciulek, "Implications of Consumer Direction for Disability Policy Development and Rehabilitation Service Delivery," *J. Disabil. Policy Stud.*, vol. 11, pp. 82–89, 2000, [Online]. Available: <https://api.semanticscholar.org/CorpusID:145502420>
 - [38] T. Krupa, "The consumer-run business: people with psychiatric disabilities as entrepreneurs," *Work*, vol. 11 1, pp. 3–10, 1998, [Online]. Available: <https://api.semanticscholar.org/CorpusID:44745220>
 - [39] M. Aluchna, "Corporate Social Responsibility vs. Business Strategy," pp. 2–8.
 - [40] A. Negro and R. Mesia, "Organization and Society: Understanding Corporate Social Responsibility and The Inclusive Business in The Peruvian Business Environment," *J. Appl. Bus. Econ.*, vol. Vol 21 (2019), pp. 154–164, Sep. 2019, doi: 10.33423/jabe.v21i5.2275.
 - [41] A. De Haan and I. Development, "Inclusive business , business for inclusion," no. June 2015, 2020.
 - [42] N. A. Dentechev, "Inclusive Business Models: Building Business Ecosystems for Resolving Deep-Rooted Sustainability Problems BT - Decent Work and Economic Growth," W. Leal Filho, A. M. Azul, L. Brandli, A. Lange Salvia, and T. Wall, Eds., Cham: Springer International Publishing, 2020, pp. 1–10. doi: 10.1007/978-3-319-71058-7_42-1.
 - [43] S. Mony and S. Babu, "CSR in India: Evolution, Models, and Impact BT - Rethinking Business Responsibility in a Global Context: Challenges to Corporate Social Responsibility, Sustainability and Ethics," B. B. Schlegelmilch and I. Szöcs, Eds., Cham: Springer International Publishing, 2020, pp. 147–178. doi: 10.1007/978-3-030-34261-6_10.
 - [44] I. C. Ehie, "Examining the corporate social responsibility orientation in developing countries: an empirical investigation of the Carroll's CSR pyramid," *Int. J. Bus. Gov. Ethics*, vol. 11, pp. 1–20, 2016, [Online]. Available: <https://api.semanticscholar.org/CorpusID:55526827>
 - [45] M. Mihaljević and I. Tokić, "Ethics And Philanthropy In The Field Of Corporate Social Responsibility Pyramid," *Interdiscip. Manag. Res.*, vol. 11, pp. 799–807, 2015, [Online]. Available: <https://api.semanticscholar.org/CorpusID:155526468>
 - [46] J. D. Grischow, "'I nearly lost my work': chance encounters, legal empowerment and the struggle for disability rights in Ghana," *Disabil. Soc.*, vol. 30, no. 1, pp. 101–113, Jan. 2015, doi: 10.1080/09687599.2014.982786.

- [47] S. Deepak, *A Diagnostic Study on Disabled Peoples' Organisations in Liberia*. 2018.
- [48] A. van den Brink, W. Elbers, and A. F. Ibrahim, "Fragmented yet together: the disability movement in Sierra Leone," *Disabil. Soc.*, vol. 36, no. 7, pp. 1035–1052, 2021, doi: 10.1080/09687599.2020.1782174.
- [49] H. Mason and S. McCall, *Access to Education for Children and Young People*. London: David Fulton Publishers, 2013.
- [50] S. McGrath and K. King, "Knowledge-based aid: a four agency comparative study," *Int. J. Educ. Dev.*, vol. 24, no. 2, pp. 167–181, 2004, doi: <https://doi.org/10.1016/j.ijedudev.2003.10.008>.
- [51] J. Cleland and K. Machiyama, "The Challenges Posed by Demographic Change in sub-Saharan Africa: A Concise Overview," *Popul. Dev. Rev.*, vol. 43, pp. 264–286, 2017, doi: 10.1111/padr.170.
- [52] M. Orsander, P. Mendoza, M. Burgess, S. M. Arlini, and M. Sulaiman, "The Hidden Impact of Covid-19 On Children and Families with Disabilities," *Save Child. Int.*, no. April, 2020.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

