UNIVERSITAS
GADJAH MADA
Implementasi Prinsip Environmental, Social, Governance (ESG): Studi Kasus Program Csr Pt Lonsum Pada Kabupaten Bulukumba
Annisa Nurul Amalia, Dr. Bevaola Kusumasari, M.Si.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

ABSTRAK

Penelitian ini mengkaji implementasi prinsip Environmental, Social, and Governance (ESG) dalam program Corporate Social Responsibility (CSR) PT Lonsum di Kabupaten Bulukumba yang dilatarbelakangi oleh adanya kesenjangan antara standar ESG dan praktik di lapangan, seperti tata kelola yang sentralistik, minimnya pelibatan masyarakat, serta munculnya dampak sosial-ekologis. Tujuan penelitian ini adalah menganalisis penerapan ESG, mengidentifikasi kesenjangan yang terjadi, serta memahami peran pemangku kepentingan dalam tata kelola CSR. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus melalui wawancara mendalam, observasi, dan dokumentasi, serta dianalisis menggunakan kerangka ESG dan pemetaan stakeholder dengan model power-interest, serta teknik analisis Miles dan Huberman. Hasil penelitian menunjukkan bahwa implementasi ESG belum optimal, ditandai oleh lemahnya pengelolaan lingkungan, kurangnya partisipasi masyarakat dalam program sosial, serta tata kelola yang tidak transparan dan cenderung top-down. Kesimpulannya, penerapan ESG dalam CSR PT Lonsum belum mampu mewujudkan keberlanjutan secara menyeluruh sehingga diperlukan perbaikan tata kelola yang lebih partisipatif, transparan, dan berorientasi pada kebutuhan masyarakat lokal.

Kata Kunci: *Environmental, Social and Governance, CSR, PT. London Sumatera*

UNIVERSITAS
GADJAH MADA
Implementasi Prinsip Environmental, Social, Governance (ESG): Studi Kasus Program Csr Pt Lonsum Pada Kabupaten Bulukumba
Annisa Nurul Amalia, Dr. Bevaola Kusumasari, M.Si.
Universitas Gadjah Mada, 2026 | Diunduh dari http://etd.repository.ugm.ac.id/

ABSTRACT

This study examines the implementation of Environmental, Social, and Governance (ESG) principles in PT Lonsum's Corporate Social Responsibility (CSR) program in Bulukumba Regency which is motivated by the gap between ESG standards and practices in the field, such as centralistic governance, lack of community involvement, and the emergence of socio-ecological impacts. The purpose of this research is to analyze the implementation of ESG, identify gaps, and understand the role of stakeholders in CSR governance. The research uses a qualitative approach with case study methods through in-depth interviews, observations, and documentation, and is analyzed using ESG frameworks and stakeholder mapping with power-interest models, as well as Miles and Huberman analysis techniques. The results of the study show that the implementation of ESG has not been optimal, characterized by weak environmental management, lack of community participation in social programs, and governance that is not transparent and tends to top-down. In conclusion, the implementation of ESG in PT Lonsum's CSR has not been able to realize sustainability as a whole, so it is necessary to improve governance that is more participatory, transparent, and oriented to the needs of the local community.

Keywords: *Environmental, Social and Governance, CSR, PT. London Sumatera*