

The Thematic CSR: An Alternative Model for Connecting the Sustainable Development Goals (SDGs)

M. Rawa El Amady^{1*}

¹Department of Environmental Science, Universitas Lancang Kuning, Pekanbaru 28261, Indonesia

Abstract. The challenge of aligning corporate initiatives with community needs and global development goals remains significant. PT Pertamina EP I Rantau faced the issue of integrating Corporate Social Responsibility (CSR) efforts effectively to address local societal needs while contributing to broader Sustainable Development Goals (SDGs). This research discusses the thematic CSR implemented by PT Pertamina EP I Rantau in Aceh Tamiang, Aceh Province, Indonesia, through the *Rumah Kreatif Tamiang* (RKT) program, which focuses on disability inclusion. The purpose of this study was to identify which SDG targets could be met through the thematic CSR model applied in the RKT program. This qualitative research utilized desk studies based on secondary data, supplemented by field observations, in-depth interviews, and focused group discussions. The data were analyzed descriptively using a domain approach to highlight strategies and develop program models. The findings showed that the RKT program enriched stakeholder theory by providing an ecosystem-based thematic framework. The program was strongly aligned with 11 SDG goals and had the potential to accelerate the achievement of these targets in Aceh Tamiang. This program could serve as a model for CSR citizenship for other companies.

1 Introduction

This article is based on the assumption that thematic Corporate Social Responsibility (CSR) can involve multiple stakeholders, thereby facilitating connections to the achievement of the Sustainable Development Goals (SDGs). This assumption is supported by the opinion of Kulkarni & Aggarwal [1], which posits that companies have significant opportunities to contribute to the SDGs through thematic and geographical approaches.

Thematic CSR, as described by Fatima & Elbanna [2], is an approach that focuses on specific topics and issues while collaborating with various stakeholders to meet the needs of the company's environment and local government objectives. This strategy is designed to address specific issues in a more focused and directed manner, allowing companies to make a more substantial contribution to society and the environment. According to Tsutsui and Lim [3], thematic CSR represents an effort to make CSR a more open concept by involving diverse interests to ensure that companies operate ethically and sustainably.

*Corresponding author: rawapasca@unilak.ac.id

Studies on the relationship between CSR and SDGs have been conducted extensively. For instance, the review by Orbons et al. [4] analyzed articles on Scopus discussing CSR and SDGs. However, Orbons did not specifically address thematic CSR targeting SDG indicators; they only examined CSR's aim to support the SDGs. Similar studies were conducted by Tsutsui and Lim [3] and Yuliasi & Susetyo [5], indicating that CSR supports the achievement of SDG targets.

ISO 26000 requires companies to address their operational impacts on society. Other studies also demonstrate a strong relationship between CSR and the achievement of SDG targets, including those by Santoso & Raharjo [6], Zetta et al. [7], Kulkarni and Aggarwal [1], Kumar & Srivastava [8], Deegan [9], Deegan et al. [10], Wang et al. [11], Arun et al. [12], Fox et al. [13]. However, these studies have not specifically discussed thematic CSR practices aimed at achieving SDG targets. As noted by Gressy & Setiawan [14] thematic CSR models are not widely implemented in Indonesia, and there are no studies specifically addressing thematic CSR based on SDG targets.

PT Pertamina EP Rantau Aceh Tamiang (hereinafter referred to as Pertamina) is a state-owned company entrusted with managing oil resources for the welfare of the people. As a state-owned enterprise, its duties align with those of the central government, districts, and sub-districts, specifically to improve the welfare of the population. The company's CSR responsibility is to realize the nation's goals, particularly by accelerating the achievement of the Sustainable Development Goals (SDGs).

One crucial task of Pertamina's CSR program, Tamiang Creative House - *Rumah Kreatif Tamiang* (RKT), is to expedite the achievement of the 17 SDG targets both locally and nationally, directly, and indirectly. The CSR practices implemented through the RKT program adopt a thematic CSR concept focusing on disability inclusion. The activities within this program correspond to the 17 SDG targets. The activities carried out in the program include training for people with disabilities, workshops, door hangers, inclusive cafes, internships, waste management, solar energy initiatives, student training, business assistance, and product sales galleries. These activities are directly related to 11 out of the 17 SDG targets. Pertamina's approach to practicing thematic CSR through the RKT program is a rational choice aimed at optimally achieving the SDG targets.

The theme of this program is disability inclusion, encompassing work access programs, economic development, renewable energy, and climate mitigation. Activities include workshops for people with disabilities, inclusive cafes, waste processing by people with disabilities, a gallery for selling SMEs' products, and empowering small businesses. The connectivity of SDG targets in the RKT program implemented in Aceh Tamiang represents an important achievement that other companies can replicate elsewhere. The success of RKT in linking to SDG targets has been achieved in a planned, detailed, and systematic manner, identifying connection points to align CSR with SDG achievement. Therefore, this research aims to identify which SDG targets can be accomplished through this thematic CSR model.

2 Theoretical Approach

The author uses stakeholder theory to understand this programme in depth. The choice of stakeholder theory is based on Freeman's [15] assertion that a company consists of a series of stakeholder connections managed by its leaders. The company's success is determined by its ability to meet the demands of stakeholders, including groups and individuals who can influence the achievement of the company's goals. Freeman's perspective emphasizes shareholders as the primary stakeholders, guiding the formulation of CSR implementation strategies that can influence and engage all stakeholders to facilitate the achievement of company goals and foster relationships with them.

Stakeholder theory can analyze and map these groups and individuals to refine the company's social responsibility (CSR). This program serves as a mechanism for building connections with stakeholders, particularly local governments, NGOs, the media, and the community. Stakeholders are integrated into a unified framework.

According to Gaonkar & Chetty [16] stakeholder theory allows company leaders to act more pragmatically by considering the interests of all stakeholders, thereby designing CSR initiatives that align with stakeholder interests. CSR designs based on stakeholder theory yield maximum benefits in community development, motivated workforce, better corporate image, increased sales, and customer satisfaction. CSR is an integral part of corporate responsibility that involves stakeholders for the company's success.

Stakeholders, according to Clarkson [17], consist of two major groups: primary stakeholders and secondary stakeholders. Primary stakeholders are individuals or groups directly involved with the company's operations, such as shareholders, customers, employees, managers, government, suppliers, and creditors. Secondary stakeholders are individuals or groups not directly involved in the company's operations, including competitors, media, local communities, and non-governmental organizations (NGOs). Stakeholders are considered important because they can control resources essential for the company's survival. Therefore, companies must have sharp analysis in mapping stakeholders to ensure the sustainability of their operations.

According to Kulkarni & Aggarwal [1], through stakeholder theory, managers perform descriptive mapping to identify stakeholders within the larger ecosystem where the company operates. The results of this mapping serve as the foundation for building relationships with the community. Subsequently, the company takes instrumental actions by interacting with mutually beneficial stakeholders to achieve sustainability goals. This is followed by establishing a normative framework to build the organization based on trust, responsibility, and long-term stakeholder commitment. The final step is to integrate these efforts to maximize the impact of the company's actions.

The selection of the disability inclusion theme in the RKT program is an effort to integrate stages in stakeholder management so that long-term stakeholder interests can be met. Indirectly, the choice of activities, the execution of activities, and the beneficiaries are connected to the achievement of SDG targets. Although the theme chosen is not directly linked to the 17 SDG targets, the 17 SDG targets ensure the inclusion of people with disabilities, who have not yet received inclusive access.

According to Formasi Disabilitas (*Forum Masyarakat Peduli Pemantau Indonesia Inklusi – Disabilitas* - Forum for the Indonesian Inclusion – Disabilities Monitoring Community), at least 4 SDG goals refer to disabilities, namely Goal 4 on inclusive and equitable quality education and gender equality; Goal 8 on promoting inclusive and sustainable economic growth, full and productive employment, and decent work for all, including those with disabilities; Goal 11 on making cities and human settlements inclusive, safe, and sustainable, and expanding inclusive transportation; Goal 17 on partnerships to strengthen the means of implementation and revitalize the global partnership for sustainable development.

In practice at Rumah Kreatif Tamiang, these four SDG goals are strongly present through training processes, both in-class and learning by doing, aimed at creating skilled workers in workshops for people with disabilities and their duplication, inclusive cafes, and waste houses. All activities at Rumah Kreatif Tamiang are educational processes towards inclusion. Stakeholder theory in this research is operationalized through stakeholder management in nodes to meet stakeholders' interests thematically. The theme is disability inclusion as a minority group connected to achieving SDG targets.

The primary stakeholders are the central government as shareholders, company management, employees, the Aceh Tamiang government in terms of the Labor and Social Services Departments, the village government, and SLB Pembina Aceh Tamiang. The

secondary stakeholders are people with disabilities, LSM Bumi, small businesses, and farmers fostered by the company's CSR. Specifically, the primary stakeholder in this research is the government since Pertamina is a state-owned company responsible for managing natural resources for the people's welfare. The company's tasks are aligned with those of the central government, districts, and sub-districts. The secondary stakeholders are the society, which is an inseparable part of the country. Therefore, the company's CSR task is to realize national goals, namely accelerating the achievement of SDG targets.

3 Method

This research is qualitative with a phenomenological approach conducted at RKT, Tanjung Karang Village, Karang Baru District, Aceh Tamiang Regency, Aceh Province, Indonesia, in October and November 2023. The study was carried out in two stages, as outlined by Denzin and Lincoln [18]. The first stage involved a desk study obtained through a literature review, internet data, and data from Pertamina Ep I Rantau. After completing the desk study in October, field studies continued in early November in Tanjung Karang Village to conduct observations, in-depth interviews, and focused discussions.

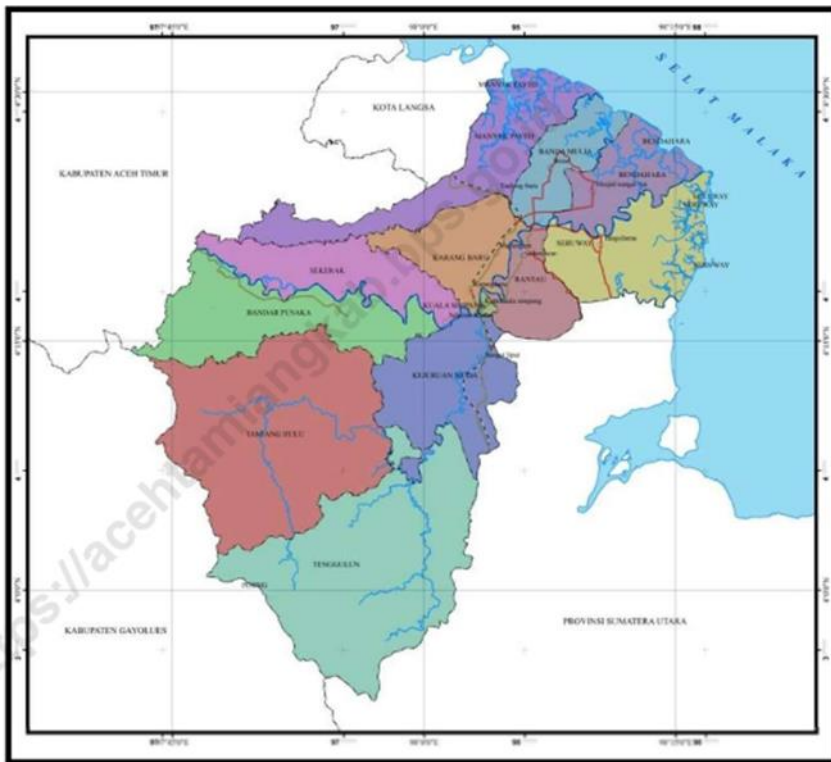


Fig. 1. Research Location in Tanjung Karang Village. Source: BPS Kecamatan Karang Baru 2021.

The primary reason for conducting research at RKT is that this program is the only one in Sumatra—and even nationally—with an inclusion theme that has received various awards and been widely reported in local and national media. Observations were conducted in two locations: first at RKT, and second at the Special Needs School Pembina Tamiang for one

month. At RKT, we observed the activities of the inclusive café, the motorcycle workshop for people with disabilities, the waste house, and the Ajang Ambe gallery. The aspects observed included service quality, food preparation in the Inclusive Café's kitchen (staffed by individuals with hearing impairments), consumer attitudes and behavior towards people with disabilities, oil waste processing activities carried out by the hearing impaired, and service and motor repair handling at the motorcycle workshop for people with disabilities, as well as consumer behavior at the workshop.

To obtain the data, the researchers conducted observations for 7 days at the research location, then selected informants for in-depth interviews. The informants were chosen based on their function and role in the program, as well as the community around the program. We conducted in-depth interviews with the head of the workshop manager, Bang Dedek, and his wife, as well as the workshop's customers. Interviews were also conducted with the Inclusive Café manager, hearing-impaired baristas, and hearing-impaired café staff. We also interviewed the person in charge of the waste house and the hearing-impaired waste managers.

Interviews were conducted with the Community Development Officer (CDO) of RKT, external relations representative Fahmi, CDO of the Ajang Ambe gallery, Head of Communication Relations & CID Pertamina Zone 1, Mr. Djulinto Tasmata, and neighbors of Rumah Kreatif Ajang Ambe. The second observation was carried out at the Special Needs School Pembina Tamiang, observing the learning process and several training activities such as baking and composting. We interviewed the principal and several teachers involved in this program. All field activities were documented in field notes, interview reports, photos, and videos.

Data were analyzed descriptively using the domain approach from Ahimsa-Putra, HS [19], which involves clearly and structurally describing and summarizing data, comparing, tabling trends, and identifying data patterns. To compile this description, data were organized by identifying relevant themes to uncover deeper patterns. The researchers selected information that domains indicate program strategies and built connectivity with the SDGs. This information was constructed and validated against all available information to provide an overview of inclusion practices at RKT. This information became crucial data to be constructed as practices involved in achieving SDG targets. These data constructions were discussed with stakeholder theory to gain an understanding of the Thematic CSR model at RKT.

4 Results and Discussion

4.1 Rumah Kreatif Tamiang (RKT)

RKT is a corporate social responsibility (CSR) initiative carried out by Pertamina. This initiative began with the purchase of houses from residents affected by a fire from old, non-operational oil wells in 2018. In 2019, Pertamina mapped the economic potential and secondary stakeholders. They identified the potential for two-wheeled motor vehicles in Aceh Tamiang to reach 46,158 units, with 5 motorcycle workshops [20]. In the same year, the Social Service of Aceh Tamiang and the Manpower Service submitted a proposal for training for people with disabilities to Pertamina, leading to the agreement to provide vocational training for this group.

The training was conducted in 2020 and was attended by 34 participants with disabilities, including trainers. Simultaneously, Pertamina prepared a comprehensive workshop for people with disabilities to be handed over to them for management after completing their training. On June 21, 2021, the Motor Workshop for people with disabilities and doorsmer

began operating at RKT. Dedek Kurniawan was appointed as the manager, involving eight members, all of whom are disabled. Two of these members manage doorsmer. Other training participants received assistance to set up workshops in their respective villages while still being mentored by Dedek Kurniawan.

At the end of 2021, eight members working in the workshop for people with disabilities proposed the establishment of a café since their interest was in culinary activities rather than workshops. RKT fulfilled this aspiration, resulting in 20 hearing-impaired individuals undergoing barista training—8 from the motorcycle workshop and 12 from SLB Pembina. Of the 20 participants, 8 were selected to become baristas at the inclusive café established by Pertamina, while the rest returned to their original workplaces. At the beginning of 2022, this café started operating under the name Inclusion Café.

In mid-2022, Pertamina expanded its operations by developing a waste house for waste processing through the zero-waste concept. The waste produced by the motorcycle workshop, doorsmer, and Inclusion Café is processed to be reused. Water and oil from the doorsmer and workshop are treated to become reusable water, primarily for watering plants around RKT. Through this processing, wastewater from the workshop and doorsmer can be reused through a distillation process, making the water return to its original state. Meanwhile, used oil from Inclusion Café is reprocessed to become soap and candles in the waste processing section, all managed by people with disabilities. Paper and plastic waste are collected to be sold as an additional source of income. All workers are graduates of SLB Pembina Aceh Tamiang.

Additionally, since its inception, RKT has hosted the Ajang Ambe gallery, a cooperative comprising farmer groups and small businesses fostered by Pertamina's CSR. This cooperative created a gallery for selling the products of small businesses and farming enterprises. Within the RKT program, the gallery serves as a market for waste-processed products and suppliers of coffee, ginger, brown sugar, and pastries to the Inclusion Café.

The main goal of the RKT program is to enhance the economic resources of people with disabilities by facilitating the establishment of businesses, including motorcycle workshops, doorsmers, cafes, and waste processing facilities. Individuals with disabilities take on managerial and operational roles in these businesses, with all profits and assets remaining exclusively owned by the disabled individuals after deducting operational costs. RKT also serves as a venue for people with disabilities to interact with the public, especially those working in the Inclusion Café and Motor Workshop for people with disabilities. It functions as a social center for disabled individuals in Aceh Tamiang.

RKT is managed by a Community Development Organizer (CDO). The CDO is responsible for the motorcycle workshop, café, and waste processing, and coordinates with the company's public relations (PR) department. Conversely, the Ajang Ambe gallery is managed by a different CDO. The CDOs of RKT and the Ajang Ambe gallery report to the Head of Communication Relations & CID Pertamina Zone 1. This program is directly supervised by the Pertamina CSR Team through the CDO staff. The main responsibility of the CDO is to ensure that the program is executed according to the established plan, requiring the CDO's approval for all development initiatives. This program practices top-down planning, with all plans controlled directly by the CDO. All collaborative relationships with external parties are facilitated through the CDO.

4.2 Program Implementation Strategy

In implementing Pertamina's thematic programs, stakeholder interests are managed through several stages. First, research on social and economic potential and stakeholders is conducted for mapping purposes. This research helps identify the problems faced by the community in their daily lives. The findings recommended opening a motorcycle workshop and café due to an imbalance between the number of motorcycles and available workshops. In 2019, there

were 46,158 motorcycles but only 5 workshops. Coffee has also become a significant part of daily life. This formed the basis for RKT to create the motorcycle workshop and café program.

Second, collaborations are built to facilitate stakeholder interests. When the Social Service and Labor Office initiated training for people with disabilities, Pertamina responded by offering motorcycle mechanic training. Similarly, when the hearing-impaired proposed establishing a café, Pertamina promptly realized this based on previous research. The motorcycle workshop and inclusive café have become iconic, as they are managed by individuals with disabilities. The disability-themed inclusion program aligns the interests of Pertamina, the government, the disabled, and the community.

Third, professional program management is implemented. Pertamina directly manages RKT programs through Community Development Organizer (CDO) staff. The RKT program has two CDOs: one for RKT and another for the Ajang Ambe gallery, supported by professionals in their respective fields. The disabled motorcycle workshop is managed by experienced professionals with disabilities, while the inclusive café is overseen by a non-disabled professional manager and barista. The waste management program is handled by a non-disabled professional. In RKT, individuals with disabilities in the waste management and inclusive café programs work as freelancers, paid based on café and waste management revenue. Café and waste management workers must undergo strict training and selection processes. Despite this, the number of café workers decreased from 8 to 5 individuals with disabilities, and none of the 8 workshop workers remained except for the manager, Dede Kurniawan.

Fourth, RKT activities are completed by providing renewable energy sources, such as solar panels. All activities at the workshop, including lighting, the inclusive café, and waste management installations, use solar energy. The solar panel installation is on the roof of the building, with the energy panel and storage located in a special room to ensure energy availability at RKT.

Fifth, building an ecosystem. The ecosystems being built are labor and economic ecosystems. RKT becomes part of the SLB Pembina ecosystem, serving as an internship site for SLB Pembina students and also providing training in waste management to create organic fertilizers and bake cakes. The economic ecosystem is built through the Ajang Ambe gallery. Besides serving as a practice site for SLB students, the café also purchases agricultural products, especially coffee, palm sugar, and other agricultural products, for café production. Products that are not utilized in the café are sold in the Ajang Ambe gallery. Likewise, processed waste products are directly sold in the Ajang Ambe gallery.

Sixth, media campaigns. Pertamina conducts media campaigns to promote this program to national and even international levels. Every year, national and local mass media are invited to cover this program. The main goal of the media campaign is for company branding and simultaneously strengthening the program, as each coverage demands improvements, and the workers always refresh their performance.

These six strategies have a broad impact on Pertamina's relationship with the community and the Aceh Tamiang government, even the Aceh province and national levels. Pertamina Ep I Rantau has received many awards from the village, Aceh Tamiang district, Aceh province, and nationally. One significant result is that this program has a very positive impact on achieving SDG targets, reaching up to 11 targets.

The interest convergence point of stakeholders in this program is the inclusion of people with disabilities, which is mandated by Law Number 8 of 2016 on Persons with Disabilities, promoting the paradigm of the social and human rights model for people with disabilities. Through this program, the mandate of the law can be implemented. At RKT, people with disabilities get the opportunity to develop their inclusion skills, from motor repair, doorsmer,

inclusive café, waste processing, involvement in sales at the gallery, and developing singing talents through live music, and other talents.

People with disabilities gathering at RKT can prepare themselves for living in society, as confidence is homed in this place. This practice is still rare in Indonesia, especially in Aceh Tamiang. The community and the government are still in the charity and health paradigms. Therefore, it is not easy to implement the social and human rights paradigm, as it must deal with society and the governance of social organizations and government management. People with disabilities, who are well known to face inferiority issues in interacting with society, are trained in this program to realize that they are equal to the public. They are trained directly through practical work in the café, workshop, motor washing, and waste processing. The economic activities they carry out build the psychological imagination of people with disabilities that they are equal to the general public and can-do workshops better, operate cafés, and manage waste to be sold back to society.

This good practice can be a benchmark for other companies to do similar things or with the same concept with different objects. In the implementation of the program, people with disabilities who were trusted to manage the program have not been able to carry it out directly due to limited skills, limited communication abilities, and daily food needs. Those trusted to manage the program cannot be fully active, resulting in many leaving the program. For instance, the doorsmer is no longer operational due to low income, the remaining 8 workshop managers have decreased to only one person due to skill and daily income that cannot meet needs, while the café has reduced from 8 to only 4 people remaining.

Pertamina anticipates this with a phased transformation program, where in each activity, they are accompanied by non-disabled workers as a learning process and liaison between customers and people with disabilities.

4.3 Program Integration with SDGs

The RKT program is extensively integrated with the SDGs, focusing on the critical theme of disability inclusion, which is complex and often overlooked. RKT has chosen this theme with the primary goal of improving human and economic resources for people with disabilities. Based on the achievements of the program's activities and the corresponding SDG targets, the following can be identified:

- Program governance involves multiple stakeholders: Pertamina, the Manpower Office, the Social Service, the Village Government, NGOs, and the Special Needs School (SLB) Pembina Tamiang Regency. This corresponds to Target 17 of the SDGs, which emphasizes partnerships with various parties. The program collaborates with local government, NGO Bumi, SLB Pembina Tamiang Regency, and small businesses.
- Training for people with disabilities and internships: This relates to SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth).
- Establishment of workshops, Doorsmer, and Inclusion Café: This relates to SDG 8 (Decent Work and Economic Growth) and SDG 10 (Reduced Inequalities). Health and well-being are addressed by providing business opportunities and jobs that can increase household income, thereby achieving Target 2 (Zero Hunger) and working towards Target 1 (No Poverty). Target 5 (Gender Equality) is also addressed by providing business opportunities regardless of gender.
- Waste processing: This relates to SDG 12 (Responsible Consumption and Production).
- Renewable energy: This relates to SDG 7 (Affordable and Clean Energy).
- Product Sales Gallery: This relates to SDG 8 (Decent Work and Economic Growth) and SDG 10 (Reduced Inequalities). It also touches on SDG 9 (Industry, Innovation,

and Infrastructure), as it builds physical and social infrastructure and implements innovations in CSR programs.

The connectivity of RKT with the SDGs is illustrated through the activities and outcomes obtained by the beneficiaries, as well as the involvement of various parties in those activities, as shown in Table 1:

Table 1. SDG Targets at RKT. Source: Processed from field study results in 2023.

Activities	Achievements	Target SDGs
Governance	Pertamina's Multi Stakeholde, NGO Bumi, Village Government, Manpower Office, Social Affairs Office, and SLB Supervisors.	Target 17; collaborate involving the Social Service, the Manpower Office and SLB
Training	34 disabled passed the motorcycle workshop 25 people with disabilities can manage Café	SDG 4 and SDG 8
Workshop for the Disabled	1 disabled workshop	Targets 1,2, 4, 5, 8 and 11; Improving the livelihood of people with extreme disabilities
Network of Disabled Workshop	6 workshops accompanied	
Doorsmers	1 Lubrication	
Café Inclusion	1 Inclusion Café with 8 Employees	
Internship	Every year, SLB students do internships in bengkle for the disabled	Target 4, target 5 and 8
Waste	6 Disabled managing waste	Target 7
Solar Energy	RKT based on solar energi	Targets 12 and 13
Training and internship of SLB Students	Every year, 3 SLB high schools are trained in the field of cakes and organic waste processing	Target 4 : Quality education
Assistance for small businesses and coffee and palm sugar farmers	29 small businesses and farmers assisted	Targets 1,2, 4, 5, 8 and 11;
Gallery	There is 1 gallery as part of the ecosystem and RKT	Target 1,2,3,8

Table 1 illustrates 11 SDG targets indicated through the program's direct activities, including solar energy, waste processing, inclusive café, and workshops for people with disabilities. Secondly, the beneficiaries of the program are the economically extreme poor disabled community, whose economy can improve through these activities. *Thirdly*, the process involves multiple parties. According to the CSR report by PT Pertamina EP Rantau [20] RKT has 11 beneficiaries, all of whom fall into the category of poor households in Aceh Tamiang Regency. After the implementation of the RKT program, they experienced an increase in welfare. Additionally, RKT is connected to small businesses and farmers fostered by Pertamina's CSR.

The findings of this study are better than the results of Rama AP's [21) master's thesis at Pertamina Refinery Dumai Unit II, which found that community development activities in the Bukit Mekar Farmers Group and the Jamur Berkah Business Group each touched 3 SDG goals, while the Adelis KSM and the Anggrek Maju Bersama Group each touched 5 SDG goals. Achieving these SDGs also contributes to the success of local and central government SDG targets through CSR programs. Especially for state-owned companies formed to assist the state in improving the welfare of its people. The Indonesian government firmly requests companies, especially state-owned ones, to contribute to achieving Sustainable Development

Goals (SDGs) as outlined in Presidential Regulation (Perpres) No. 59/2017, which was updated by Presidential Regulation (Perpres) No. 111/2022 on SDGs implementation.

The central and local government policies are logical because CSR and SDGs goals are aligned. The success of companies in addressing all direct and indirect operational impacts on society and the environment is believed to contribute to achieving SDG targets. Companies are advised to articulate their contribution to SDGs from the outset by linking themes to one of the 17 SDG targets. Achieving CSR that contributes to SDGs will facilitate companies obtaining social licenses, being environmentally friendly, and having an integrated supply chain for sustainable production within the social environment [22], and contribute to national SDG targets.

This study strengthens the findings of Behringer & Szegedi [26] that CSR programs with SDGs as their major goals have a significant impact on achieving SDG targets, such as economic improvement. The evidence is shown by increased household income, except for Dede Kurniawan, who considers the motorcycle workshop for people with disabilities as his primary job, earning an average income of 6 million per month, as shown in Table 2.

Table 2. Additional Income of Activity Managers in the RKT CSR Program. Source: Processed from field findings and Pertamina's CSR report in 2023.

Activities	Activity Unit	Additional Income
Disabled Training for Workshop	1 Disabled Workshop Business	1 family of Managers with an income of 6 million rupiah per month
Cafe Disabled Training	1 Café Inklusi	5 families with an average additional income of 500 thousand/month
Waste	Candle and soap production	6 workers earn an average of 300 thousand per month
Solar Energy	Capacity of 4.91 Watt Peak (Wp) which produces 6,320 Watt Hours (Wh) per year	not only reduces emissions by up to 6,383 kgCO2eq per year, but also saves electricity costs of up to Rp 9 million per year.
SLB Student Training	16 SLB Farmers Have Knowledge of Organic Waste and Cake Processing	Graduated skilled in processing garbage and cakes
Assistance for small businesses and coffee and palm sugar farmers	Become a gallery supplier for Ajang Ambe	Increase in farmers' and SMEs' income increased by up to 100 percent per month
Ajang Ambe Cooperative	There is 1 gallery as part of the ecosystem and RKT	Corporate members get an average SHU of 500 thousand rupiah every year

5 Conclusion

Thematic CSR programs provide space for CSR managers to develop programs more freely and serve as a nexus of multi-stakeholder interests. The diverse interests of stakeholders are summarized in a single theme that has a broad impact on the company's image because it successfully embraces various stakeholders and is strongly connected with achieving the SDGs. The choice of the disability inclusion theme is a smart move by Pertamina's CSR practitioners in recognizing the broad impact opportunities associated with disabilities. Additionally, this program is a significant step forward in understanding disabilities, as the social and human rights perspective is still difficult to implement in many places, especially rural areas.

This program introduces the social and human rights paradigm to people with disabilities with the following indications. First, opening access as widely and broadly as possible for people with disabilities, giving them wide-open opportunities to participate in this program. Second, encouraging people with disabilities to gain new experiences interacting equally with the public, especially customers of the workshop and inclusive café who are generally non-disabled. Third, training and allowing people with disabilities to innovate and conduct economic activities independently. Moreover, this program is also related to the support of palm sugar producers and other MSMEs.

Theoretically, this research contributes to the development of stakeholder theory, which was previously always applied to private companies, but in this study, it is applied to state-owned companies with a single goal between the state and the company. This research also enriches the thematic approach developed in CSR programs. Both theoretically and practically, this article has novelty in its CSR program approach. Therefore, it is recommended that CSR practitioners implement this thematic approach in their CSR programs.

This paper recommends Pertamina Ep I Rantau to expand the replication of this thematic model as a form of support to local and central governments in accelerating the achievement of SDG targets. The program should be developed as part of a sustainable CSR program so that it can continue even if Pertamina Ep I is no longer directly involved in the program.

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