

Implementing CSR to Strengthen Corporate Image: The Strategy of PT Telkom Indonesia Witel Solo

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Abstract

Social responsibility has become something that companies must implement. Companies are legally required to fulfill their social responsibility obligations toward the environment and society. PT Telkom Indonesia Witel Solo carries out corporate social responsibility activities, one of which is planting mangrove trees to prevent coastal erosion and support the achievement of the Sustainable Development Goals (SDGs). In addition to complying with existing regulations, the company receives feedback from its stakeholders in the form of image or reputation through a strategy that emerges from CSR activities. Stakeholder involvement in the implementation of CSR is something that the company needs to pay attention to. This research aims to identify the corporate social responsibility (CSR) strategy employed by PT Telkom Indonesia Witel Solo to enhance its image. This study uses qualitative methods with data analysis according to Miles and Huberman to obtain results that aligned with the research objectives. The findings show that the company implements active participation strategies with its stakeholders, adheres to business ethics, establishes communication and maintains sustainable relationships, and creates value through social and environmental programs in the implementation of profit, people, and planet.

Keywords: *Corporate Social Responsibility, Image, Stakeholder Theory*

INTRODUCTION

Corporate social responsibility (CSR) is one of the activities aimed at the community and the natural environment of the company. Companies that actively engage in social responsibility will shape the perceptions and views of the community. In addition, the company will benefit if it gains the trust of the community during direct interactions. In this case, stakeholders are not just the public, other parties connected to the company are also stakeholders. This reasoning is in accordance with what exists in the company, which cannot be separated from the external environment, both social and environmental (Khalik et al., 2023).

All corporate social responsibility (CSR) activities in Indonesia are governed by statutory regulations. These include Law Number 40 of 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012 concerning Corporate Social and Environmental Responsibility (Sanarta, 2023). In addition, Law Number 32 of 2009 concerning Environmental Protection and Management also provides a legal framework for corporate obligations. Social and environmental responsibility is a corporate obligation related to the management of natural and human resources on a broad scale.

The obligation to implement social responsibility toward the environment and society must comply with applicable regulations. If a company violates these regulations, it will be subject to sanctions, which will undoubtedly affect its reputation and image.

The company must adhere to and execute the guidelines provided by the legal sources that regulate the obligation to implement social responsibility. A positive reputation arises from the company's CSR activities among its stakeholders. Compliance with legal regulations becomes a core value for the company. The company has an urgency to continuously improve its image, commitment, and performance (Mustofa & Trisnaningsih, 2022). The implementation of CSR is an important form of social activity to balance the role of the company in the business world and the community environment. On March 13, 2025, the Central Java Provincial Government held the 2024 CSR Award aimed at 18 companies in Central Java. In the category of state-owned enterprises (BUMN), PT Telkom Regional III Jateng-DIY Jawa Timur Bali Nusa Tenggara participated in the implementation of CSR in the Central Java development program (*Apresiasi Perusahaan, Pemprov Jateng Berikan CSR Award 2024*, 2025). This shows that the local government actively awards CSR as a form of appreciation and positions it as a measure of the company's social performance. Therefore, this research aims to delve deeper into how PT Telkom Indonesia Witel Solo's CSR strategy can be further developed to achieve similar awards.

As a company program, CSR activities play a crucial role in fostering relationships with its stakeholders. PT Telkom Indonesia Witel Solo is one of the state-owned enterprises (BUMN) in the Solo area of Indonesia, operating in the fields of communication services, information technology, and telecommunications. PT Telkom Indonesia Witel Solo also carries out social responsibility to provide a positive impact on the community and the environment, one of which is the planting of 10,000 mangrove tree seedlings to prevent tidal flooding and abrasion (Wardani, 2025). Also to support one of the Sustainable Development Goals (SDGs), number 15, which is to Protect Terrestrial Ecosystems. This obligation highlights that implementing CSR towards the environment can also yield benefits for the company. Although PT Telkom Indonesia Witel Solo has implemented CSR programs, the specific strategies used by the company to enhance its positive image in the eyes of CSR recipients and the effectiveness of these strategies are not yet known. Prior research indicates that companies that adopt strategic communication in the form of informative CSR initiatives are regarded as more effective in strengthening their corporate reputation (Ajayi & Mmutle, 2021). In that study, there was no two-way communication between the company and the community to achieve transparency and stakeholder involvement in CSR activities. Another study found that CSR communication during the pandemic through online media can build a positive image (Nurjanah, 2021). In implementing its CSR program, BRI uses online media via its website and incorporates digitalization to deliver information; however, this communication is only one-way and primarily informative.

Based on both studies, it is important to examine the CSR approach that incorporates two-way communication between the company and its stakeholders, in this context, State-Owned Enterprises (BUMN) in Indonesia. Community participation through two-way communication in the implementation of CSR is essential. Therefore, this research aims to provide insights into CSR strategies that engage in two-way communication to encourage active community involvement and enhance the company's image. There has been limited research discussing CSR activities in Indonesia from two-way communication perspective. It is hoped that this research will contribute to a deeper understanding of participatory CSR practices and their effectiveness in strengthening the company's image.

Based on the background described, this research focuses on exploring the CSR strategies implemented by PT Telkom Indonesia Witel Solo to strengthening its image, particularly in the aspects of building public trust and transparency, which are important indicators of the existence of CSR programs to the public. Accordingly, the research problem is formulated as follows: How does the Corporate Social Responsibility (CSR) strategy of PT Telkom Indonesia Witel Solo contribute to enhancing the company's image? This research aims to examine how the CSR strategies implemented by PT Telkom Indonesia Witel Solo consider environmental, educational, and social conditions, especially in the Solo Raya region, to enhance the company's image. This research can be utilized to enhance knowledge and serve as a reference for studies related to CSR, as well as to provide an evaluation tool for the company to improve the effectiveness of CSR activities in the future.

LITERATURE REVIEW

Stakeholder Theory

The stakeholder theory is one of the theories that can be applied in CSR strategies. In the book *Stakeholder Theory: The State of The Art* (Freeman, 2010), stakeholder theory is related to value creation, business ethics, building relationships with stakeholders, and prioritizing the interests of stakeholders through social responsibility (Awa et al., 2024; Dmytriyev et al., 2021). The main idea of stakeholder theory is that businesses must create value for all their stakeholders, and the company's task is to generate mutual benefits (Dmytriyev et al., 2021). Stakeholder theory is based on the principles of justice and reciprocity, which means that companies are responsible for creating stakeholder value and maintaining relationships with stakeholders. Businesses must create value for their stakeholders to achieve mutual benefits.

The stakeholder theory in the business perspective provides guidance on how companies should operate by assigning responsibilities to all stakeholders. In terms of identifying the beneficiaries of responsibility, stakeholder theory assists in selecting, considering, and prioritizing relationships with those stakeholders (Dmytriyev et al., 2021). In terms of responsibility direction, stakeholder theory has a two-way perspective between the company and stakeholders. Stakeholder theory aims to assign corporate responsibility fully to its stakeholders (Awa et al., 2024). The company's business ethics in implementing CSR demonstrate the company's responsibility toward its stakeholders. In conducting business, the company is not only oriented towards monetary profit but also voluntarily provides benefits to society through CSR.

Corporate Social Responsibility

There is a close relationship between stakeholder theory and corporate social responsibility. CSR is defined as the commitment and activities of a company to improve the quality of social life in business considerations (Kholis, 2020). Businesses need to balance their social and environmental responsibilities with their economic objectives. The company engages in corporate social responsibility (CSR) as a means of demonstrating its concern and responsibility towards the community environment, with the aim of minimizing any potential negative impacts from its activities (Lumi et al., 2023). In this case, CSR plays an important role for the environment by reducing damage and ensuring that society lives sustainably (Apriliani et al., 2025).

The CSR concept, which is a key component of strategies and processes in policy formulation to provide social responsibility, is not solely profit-oriented. This aligns with Elkington's concept, which links companies to sustainability by considering the 3P program (profit, people, planet), also known as the Triple Bottom Line concept

(Andersson et al., 2022). Profit is the main goal pursued by the company, but the company cannot operate without the support of the community and the environment. Therefore, companies must pay attention to the welfare and progress of society (people) and actively contribute to preserving the environment (planet). Through the community, the company can enhance the capacity and quality of the community. The presence of companies in society through social responsibility can have a positive impact.

Image

Companies certainly have a desire to gain the trust of the public. The image is the impression received from the community towards the company and is beneficial for the company (Zafri, 2022). Building a reputation is about maintaining a balance between the needs and interests of stakeholders (Afandi et al., 2021). Engaging in social responsibility activities will provide the company with significant impact from stakeholders in the form of reputation or image.

The company conducts CSR activities in a coordinated manner to gain the trust of stakeholders and enhance its reputation through a positive image (Ajayi & Mmutle, 2021). By continuously carrying out social responsibility towards its stakeholders, the company will gain even more positive benefits (Kim & Lee, 2022). Social responsibility interactions play a crucial role in the modern business environment and help organizations build and maintain a positive image. CSR practices carried out through philanthropic activities result in an improved company image and strengthen relationships with the community (Mubarak et al., 2019). In addition, CSR practices can provide a competitive advantage and create positive relationships with the community in the long term.

METHOD

This research uses qualitative methods to explore and understand the meanings given by a group or individual regarding a social or human issue (Creswell & Creswell, 2023). Descriptive qualitative method as a form of analytical approach that brings researchers closer to the data using a framework and data interpretation to explain the data, as well as providing theme categorization This approach was chosen to understand the CSR strategy of PT Telkom Indonesia Witel Solo in enhancing the company's image in depth and to delve into various information from the involved stakeholders. Descriptive qualitative research is conducted to reveal a meaning from the data collection results, which cannot be obtained from statistical data (Citriadin, 2020).

The investigation was place at PT Telkom Indonesia Witel Solo, which has done a lot of CSR work for its stakeholders. The organization also thought about how easy it would be to get to this area and how open its data would be. The research was done from March to April 2025 to collect data.

The sampling technique used purposive sampling, which involves selecting informants based on specific characteristics, traits, or attributes (Nasution, 2023). The sampling has considered informants who have the credibility to answer the questions and have engaged in what is the subject of the research. There are 4 informants in the data collection through interviews, namely M. Afif from the Social Responsibility Center (SRC) Division team, Anggar Prasetyoningrum as the Manager of Shared Service & General Support for Witel Solo Jateng Timur, and 2 CSR recipients, namely Supriyanto as the head of Sekolah Quran Indonesia and Agus from the Yayasan Bakti Unggul Negeri team. The direct involvement of these four informants in managing and implementing the CSR program at PT Telkom Indonesia Witel Solo makes the collected data relevant. Regarding ethical issues, the researcher submitted a request for permission concerning all the data that would be collected during the interviews (Creswell & Creswell, 2023).

Data collection techniques include two sources of data, namely primary data and secondary data. Primary data sources are obtained through in-depth interviews, observations, and documentation (Citriadin, 2020; Creswell & Creswell, 2023). In conducting in-depth interviews, the researcher used semi-structured interviews with 4 informants who have relevant expertise related to the implementation of CSR at PT Telkom Indonesia Witel Solo. The interview guidelines were prepared in advance using supporting journals or books. During the interview, the researcher explored beyond the core questions to enrich the information. Interviews were conducted with each informant face-to-face from March 20 to 25, 2025. Observation was conducted from March to April 2025, in accordance with the CSR implementation schedule. This observation was carried out to gather various information related to stakeholder interactions and the implementation of CSR activities. For secondary data sources, information was obtained from the company's website during the CSR program implementation, CSR implementation reports, and relevant research journal articles. Secondary data were used to support information and complement primary data (Nasution, 2023).

The data analysis used for data processing in this research employs the model developed by Miles and Huberman. This model consists of data reduction, data display, and conclusion verification (Citriadin, 2020). Data reduction or data collection is carried out by categorizing, directing, discarding, and strict selection. This process is to simplify data and summarize it into several categories. The next step is the presentation of data in the form of actions taken after the information is collected, organized systematically in the form of a narrative text. By presenting the data in this way, it will be easier to understand what happened in the research and the relationships between themes. Then the final step in this model is the drawing or verification of conclusions. The conclusion is drawn based on the patterns or final decisions from the research conducted on the presented data.

To ensure the accuracy or validity of the data in this research, the researcher used triangulation techniques (Citriadin, 2020; Creswell & Creswell, 2023). Data triangulation is carried out by comparing the interview results from the four informants. This data will be supported by secondary data, such as media articles or company documents. Subsequently, a comparison will be made between the interview results and the observations obtained. This needs to be done to achieve consistency between the informants' answers and the actual implementation of CSR.

RESULT AND DISCUSSION

Stakeholder Involvement in the Implementation of Corporate Social Responsibility

Based on the results of the interviews conducted, it is known that PT Telkom Indonesia Witel Solo conducts its business activities by adhering to the principles of stakeholder theory. PT Telkom Indonesia Witel Solo, as a company, certainly has various stakeholders involved. The involvement of stakeholders supports the company in carrying out its business operations and social responsibilities. As stated by Anggar Prasetyoningrum, the company has internal stakeholders such as employees and shareholders, as well as external stakeholders including the community, competitors, government, and media.

"...we are involved in a program related to the Telkom Employee Social Activity, called TESA, which we integrated into the tree planting program yesterday, so we are actively involved... This is also one form of concern from all Telkom employees, especially Telkom Witel Solo. We finally actively participated in supporting the tree-planting event yesterday. So their involvement can be said to be very, very active." - Anggar Prasetyoningrum (Manager SSGS)

The statement shows the active participation of employees as stakeholders. TESA is a social activity carried out by employees of PT Telkom Indonesia Witel Solo, which is voluntary and has a positive impact on the community and the environment. This active contribution can strengthen solidarity among employees and enhance their philanthropic activities.

"...so the Account Manager plays an important role in the interface, connecting us as the provide of support, as a company conducting CSR, with the beneficiary groups... including with the relevant departments that oversee it, so the communication becomes smoother and our message related to the program itself is delivered well..." – Anggar Prasetyoningrum (Manager SSGS)

The statement indicates that the company, through its internal employees, engages in direct two-way communication with external stakeholders. This is done to convey CSR activities to the recipients as a form of the company's social responsibility. Additionally, there are external stakeholders involved in the company's corporate social responsibility activities.

"Yayasan Bakti Unggul as the driving force, when we provide these seedlings, we don't just stop there, but we conduct monitoring to see if the seedlings are progressing in line with our goals. The monitoring is done in collaboration with the foundation, and this foundation indeed has volunteers in the farmer groups, so their involvement is measurable, and there are PICs in the foundation who can provide reporting as well." - Anggar Prasetyoningrum (Manager SSGS)

Statements from the informants indicate the active participation of external stakeholders who help monitor the program in a structured manner. The external involvement of the company indicates that the company strives to maintain the effectiveness of the CSR program's sustainability. Anggar added that external stakeholders, such as the government, serve as strategic partners for discussions and evaluations of the CSR program's implementation. Additionally, the media acts as a partner for news releases regarding the CSR implementation.

"...their active role emerges from the recipient farmer groups, who communicate with the relevant departments and also with the media... so why do we involve them from the beginning? So that they later have awareness that Telkom is providing assistance to them, in this manner, and then they will proactively oversee it, up to the evaluation stage." - Anggar Prasetyoningrum (Manager SSGS)

The statement shows that the community is actively involved in two-way and participatory communication in the CSR program. Supriyanto, as a informant, added that this CSR activity was initially provided through a gathering program or a meeting program for all schools that had subscribed to the product. Then, the informant mentioned that the community receiving CSR is involved in the CSR program, which is carried out during the planning and proposal process of the program. In this case, the company provides the established community with the opportunity to propose their CSR program needs. However, even though the community is given the opportunity to propose programs, the company cannot fulfill all of the community's requests due to the company's budget constraints for CSR implementation.

" Actually, top-down programs are generally assigned to us, and our role is primarily focused on implementation. But for bottom-up programs initiated by the community and coming to us at the Witel, the challenge is the budget limitation. So not all programs can be realized because there are limitations. Because, as mentioned earlier, it's about profit, so it can't be unlimited, it can't be unrestricted. There must definitely be an allocation for it." - Anggar Prasetyoningrum (Manager SSGS)

The company engages the community involved in CSR to ensure ongoing communication.

"Yes, automatically there is, what do you call it, sustainability or continuity of communication, for example, yesterday there was an example of providing DNA (now called AND (Application, Network, Device)) that has been surveyed, well, between us from Telkom or the recipient party, after the provision there is communication, how do you feel about our DNA program, is it really beneficial or not... and it turns out on the other side it was also mentioned that they still need it because there are other places that are in the process of needing it, so there is good communication established between us." – M. Afif (SRC Team)

The informant statement indicates that following the implementation of the company's CSR program, it goes beyond merely providing assistance but the company also engages in continuous communication to maintain and sustain good relationships. This continuous communication is one way to nurture relationships with the company's stakeholders.

In conducting business operations, companies are required to pay attention to ethics to be viewed as good businesses (Wibowo et al., 2023). The business ethics adhered to by employees are one form of employee involvement in the implementation of CSR.

"...every BUMN employee must participate in an Employee Voluntary Program called EVP. The Employee Voluntary Program consists of BUMN programs that must be carried out by BUMN employees, and it is mandatory to create a condition where every BUMN employee is required to have high empathy. So, there are four pillars: the MSMEs empowerment pillar, the environmental pillar, the education pillar to support learning, and so on... One more, the social community pillar, which is more general, for example, in the environment..." - Anggar Prasetyoningrum (Manager SSGS)

Employees, as stakeholders of the company, have an obligation to adhere to the applicable ethical rules, which serve as an important foundation in the company's work culture, especially regarding employee involvement during the implementation of CSR that cannot be carried out carelessly. Furthermore, Supriyanto asserts that PT Telkom Indonesia Witel Solo executes the CSR program in a transparent manner.

"...one way to build customer loyalty, which Telkom also does, is by providing the AND (Application, Network, Device) program. First, we gain POV for Creating Shared Value by supporting the government's program for the digitalization of education. Second, our POV from a business perspective is our CRM (Customer Relationship Management), which we provide to our loyal customers. Why? Because we want to build long-term relationships with our customers from a business perspective, so there are two POVs." - Anggar Prasetyoningrum (Manager SSGS)

From the informant's explanation, it is evident that the stakeholders of PT Telkom Indonesia Witel Solo play an important role in value creation, both for the company and for the community. The active participation of employees in the AND program (provision of free assistance in the form of applications, internet networks, and computer equipment) not only strengthens the social impact to be achieved but also fosters closer relationships between the company and stakeholders. The evidence shows that the success of the CSR program heavily relies on the role of the company's employees as a bridge between social interests and business objectives to create sustainable relationships with stakeholders.

The Triple Bottom Line Approach in Corporate Social Responsibility Practice

The implementation of the CSR program in this study refers to Elkington's concept of the Triple Bottom Line to maintain business sustainability that relies on three dimensions, namely profit, planet, and people (Andersson et al., 2022). In conducting its business, the company was established to generate profit for itself. With the profit obtained, the company can fulfill all its social responsibilities. In terms of profit, according to Anggar, the Manager of SSGS, the company's business orientation remains focused on profit, and this profit is viewed as the main source to support the implementation of CSR programs. In other words, without profit, the company does not have a strong foundation to carry out business activities, including its social responsibilities.

In terms of the planet, PT Telkom Indonesia Witel Solo strives to fulfill its social responsibility towards the environment.

"Because Telkom pays attention to the community, especially farmers living on the slopes of the mountain, which have the potential for landslides, this planting is done to address erosion..." - Agus (YBUN Team)

According to the quote, the company provides CSR as a form of concern for the environment in disaster-prone areas and to preserve biodiversity. The informant added that this program aims to encourage the community to be more concerned about environmental preservation. The community involved in this program is expected to preserve the surrounding nature and reduce the potential environmental damage that may occur. This action shows that the company cares about nature as a concrete step to improve the environmental ecosystem.

Aspect of people, the company gives its responsibility to the community for the empowerment and improvement of human resource quality.

"For the DNA (now called the AND program), we provide computer access, which is completely free from us. The computer itself is now considered an important device in life. can be used for data processing. It can be used for data processing, it can be used to access the internet, it can be used for learning, and even all access to the economy can also be seen there. Automatically very impactful... That is from the computer side, not to mention the internet access side. Internet access can be accessed not only through computers, devices, handphones, tablets, it can also have an impact. For example, we can access the internet now on our phones using Wi-Fi. People can access news, they can get information, meaning knowledge as well, whether it's social, economic, and so on. They can even find inspiration from there as well. It automatically has an impact." - M. Afif (SRC Team)

Based on the statement, PT Telkom Indonesia Witel Solo provides devices and connectivity through the AND (Application, Network, Device) program, which serves as a strategic step for recipients to develop various skills and knowledge using technology.

This initiative certainly has a positive impact on improving the quality of life and provides opportunities to strengthen the social and economic welfare aspects of the community in a more tangible way.

“...empowerment of MSMEs, so there are many parameters by which MSMEs are said to be successful, for example, how MSMEs can go modern and go global, like that, and then also from the legal side, it is also fulfilled, initially, they did not have NIB, did not have P-IRT, did not have halal, and then eventually they have it...” - Anggar Prasetyoningrum (Manager SSGS)

According to the statement, PT Telkom Indonesia Witel Solo provides CSR to MSMEs (Micro, Small, and Medium Enterprises) actors to develop sustainably and more professionally through training. The company not only carries out this empowerment through business mentoring, but also by focusing on legal and product quality aspects to expand the market. The company has provided community empowerment to foster the economy of MSMEs.

The implementation of the CSR program not only contributes to caring for the community, environmental sustainability, and compliance with applicable laws, but also to building, enhancing, and strengthening the company's image in the eyes of the public.

"So far, it's been quite good, both in terms of communication and these programs... it creates a positive image for Telkom, and I hope Telkom will more intensively maintain this collaboration." - Agus (YBUN Team)

The informant appreciated the implementation of communication and CSR programs, which were deemed quite successful, there by creating a positive impression of the company. The informant even has hopes for the company's sustainability. The informant added that the community has trust in the company from the CSR programs that have been implemented, and the community is very enthusiastic about the execution of the programs. Supriyanto conveyed that the implementation of the CSR program by PT Telkom Indonesia Witel Solo has been running well and just needs to be improved, as well as its implementation to be maintained consistently. In addition, the implementation of CSR provided to the community is carried out transparently. To build an image, direct interaction with the community is necessary (Raya & Apriliani, 2024). This is manifested through the interactions carried out by the company with the community during the implementation of the CSR program.

Discussion

This research aims to understand the implementation strategy of Corporate Social Responsibility (CSR) by PT Telkom Indonesia Witel Solo in enhancing the company's image. The findings show that PT Telkom Indonesia Witel Solo actively involves various stakeholders, such as employees, the community, the media, and the government, during the implementation of CSR. In stakeholder theory, stakeholder engagement reflects the company's commitment to creating shared value between stakeholders and the company, whereby the company does not only fulfil its social obligations (Dmytriiev et al., 2021). The company positions its stakeholders as an important part of the company, which can be seen from the active communication between internal and external parties.

The 2025 ESG report of PT Telkom Indonesia (Together Towards Sustainable Growth 2024 - Laporan Berkelanjutan, 2025), emphasizes that the company actively communicates with both internal and external stakeholders, and this is consistent with the

interview results that show active involvement, particularly of employees as internal stakeholders. This is also in line with stakeholder theory, where the company conducts its business by establishing its responsibilities to all its stakeholders (Dmytriyev et al., 2021). Employee involvement is not merely symbolic but also reflects their active role in the implementation of CSR programs, from planning to the evaluation of completed programs. The company, through its internal employees, engages in active direct or two-way communication, which is of course conducted verbally and non-verbally. The Account Manager, in this case, is the main actor in conducting strategic communication and building relationships. This reinforces that the involvement of internal stakeholders, such as employees, greatly contributes to building public trust and a positive perception of the company (Kim & Lee, 2022).

Besides the active role of employees, the community also plays an active role in the implementation of the CSR program of PT Telkom Indonesia Witel Solo. The community is invited to participate in meetings as a means of open discussion between the community and the company, which serves as the main gateway for long-term relationships. In the implementation of CSR, the community is actively involved in two-way communication, and there is active participation in the implementation of CSR programs by communicating with the media regarding the CSR activities. The company also gives the community the space to propose programs that align with the local needs of the community.

In addition, the government and media also play important roles in the company's CSR strategy. The involvement of the government, particularly in program evaluation and social program discussions, can strengthen corporate accountability and the alignment of programs with public policies. This role aligns with the stakeholder theory perspective that relationships with institutional stakeholders need to be maintained to create sustainable support (Awa et al., 2024). Meanwhile, the media plays a strategic role in disseminating information related to CSR activities to the public. The publication of CSR activities in the mass media can contribute to the formation of positive public perception and expand the company's social influence (Aulia & Stevani, 2022).

In stakeholder theory, there is a process of selection and prioritization of relationships with stakeholders so that the company can manage social responsibility effectively and sustainably (Dmytriyev et al., 2021). Companies in the implementation of CSR face limitations in financial constraints, which challenge their ability to implement all proposals from the community. By considering various inputs proposed by stakeholders and paying attention to the feasibility of the provided programs, the company in this case has demonstrated the ability to balance stakeholder interests with its internal capacity. Therefore, developing a transparent communication strategy regarding funding limitations is essential for PT Telkom Indonesia Witel Solo to foster understanding among beneficiaries and maintain a positive perception of its commitment to implementing CSR programs.

The implementation of the CSR program by PT Telkom Indonesia Witel Solo has adopted the Triple Bottom Line concept, which emphasizes the balance between profit, people, and planet in achieving sustainability. In terms of profit, the company implements CSR programs by utilizing a portion of the business profits obtained. Without those profits, the CSR program cannot be implemented. This shows that profit is not only the primary goal or orientation of the business but is also strategically used to support the company's social activities without burdening operations. Furthermore, the allocation of profits for the implementation of CSR also generates economic effects on the benefiting stakeholders, achieved through local economic development such as the empowerment of MSMEs (Micro, Small, Medium, Enterprises).

In terms of people, PT Telkom Indonesia Witel Solo has implemented various community empowerment programs such as MSMEs training and education digitization through the AND program. The goal of this program is to enhance the capacity and independence of the community, as well as to create an empowered society (Nurjanah, 2021). This program has a direct impact on improving the quality of human resources and contributes to a positive perception of the company among the community. This aligns with one of the steps in achieving the SDGs goals to create competent human resources through theory in the form of education and skill practice to produce the best output (Fauziah & Trisnawati, 2022). In viewing the CSR programs provided to the community along with their impact, the AND program and MSMEs training have become one of the forms of attention given by the company to the community.

In the terms of planet aspect, PT Telkom Indonesia Witel Solo shows concern for the environment through a tree planting program as a form of ecological responsibility and also as a concrete effort to support environmental sustainability. The planting of mangrove trees is one of the forms of attention given by the company to the environment because it can prevent tidal flooding and coastal erosion. This practice is similar to the approach taken by other companies, such as PT Pertamina, in their CSR program for planting mangrove trees, which is carried out as a response to climate change issues (Bella Elvadri et al., 2023). Thus, PT Telkom Indonesia Witel Solo's CSR activities in the environmental field also demonstrate its contribution to achieving the SDGs, particularly on climate change and ecosystem sustainability issues.

PT Telkom Indonesia Witel Solo, which implements CSV (Creating Shared Value) as a form of value creation, is carried out not only in the form of social contributions but also by aligning CSR with the company's long-term goals. This form of concern is one of PT Telkom Indonesia Witel Solo's efforts to support government programs and simultaneously contribute to the development of Indonesia. The implementation of Creating Shared Value by the company, aligns with the business that must create value for all its stakeholders to achieve mutual benefits (Dmytriyeu et al., 2021).

In addition to value creation through Creating Share Value, PT Telkom Indonesia Witel Solo also demonstrates a commitment to long-term relationships with beneficiary groups. Sustained communication after the implementation of the CSR program shows that the company is not only focused on short-term results but also on building long-term social trust. This method is in line with stakeholder theory, which says that organizations should talk to and listen to their stakeholders in order to create shared value and keep things going (Awa et al., 2024). When a company is committed to long-term partnerships, it makes the company look like a responsible and caring place. Apriliani et al. (2025) said that the key to creating trust and making CSR programs work is to keep talking to each other.

The aspect of business ethics is an important part of the CSR strategy of PT Telkom Indonesia Witel Solo. Employee compliance with the ethical principles established by the company demonstrates an effort to prevent abuse, especially in the pillars of environment, social, empowerment, and education. Business ethics is not just about internal compliance, but it is also a way for the company to build trust and legitimacy in the eyes of stakeholders (Dmytriyeu et al., 2021). Transparency in the implementation of CSR programs also plays an important role in strengthening the company's credibility, especially in the eyes of the community as the beneficiaries. The presence of transparent communication carried out by PT Telkom Indonesia Witel Solo in the implementation of CSR can help build public trust. This is in line with the company's activities, as transparent communication can build trust (Hulst et al., 2025).

Through the active involvement of stakeholders, the creation of shared value, open communication, program sustainability, and ethical practices, PT Telkom Indonesia Witel Solo has tried to build a positive perception among the community. In this case, the community not only directly receives CSR but also hopes to continue the established relationship. The importance of establishing reciprocal and sustainable relationships is the main foundation in creating long-term value for the company and stakeholders. Previous studies have reinforced that companies that consistently implement CSR are able to build a better reputation and brand image (Aggarwal & Dwivedi, 2025). The implementation of corporate social responsibility carried out by PT Telkom Indonesia Witel Solo has provided benefits to the natural environment and the community. The company's activities have been well received by the community. The interactions that have occurred between the company and its stakeholders have created mutually beneficial relationships. The positive impact on the company, both in the short term and the long term, is due to that positive relationship. However, PT Telkom Indonesia Witel Solo's implementation of CSR has limitations in addressing the needs of the entire community, particularly those with bottom-up demands, due to budget constraints and the need for open communication regarding this matter. Nevertheless, PT Telkom Indonesia Witel Solo is still able to run beneficial CSR programs, maintain relationships with stakeholders, and build its reputation through open communication and ethical practices.

Prior research, such as Ajayi & Mmutle (2021), have demonstrated that informative or predominantly one-way CSR communication is considered more effective. Similarly, Nurjanah (2021) found that CSR communication through online media, which is inherently one-way, is commonly utilized to convey messages to the public. However, the findings of this study that two-way or participatory communication proves to be more effective. This evident in the active involvement of community members in the implementation of the CSR program of PT Telkom Indonesia Witel Solo. This finding offers a valuable contribution to the communication science literature, particularly regarding participatory communication in the context of CSR.

Based on the discussion, the findings showing participatory communication from various stakeholders with the company can be better utilized by state-owned enterprises (BUMN) to enhance the established relationships and provide open communication to stakeholders. Furthermore, adherence to regulations, business ethics, and value creation can help the company to be more prudent in designing more effective CSR initiatives to strengthen the company's image. This research can be used as supporting literature in the study of CSR implementation that supports environmental and social sustainability. It can also be used to understand CSR strategies in efforts to enhance the company's image.

CONCLUSION

Based on the results and discussion above, it can be concluded that the CSR implementation strategy of PT Telkom Indonesia Witel Solo in building the company's image is carried out by involving the active roles of stakeholders, particularly employees, the community, the media, and the government. The company engages in continuous two-way communication and demonstrates adherence to business ethics principles and program transparency. These findings indicate that the company not only engages stakeholders symbolically but also builds long-term strategic relationships in accordance with the principles of stakeholder theory.

Nevertheless, this research has several limitations. First, this research has not fully encompassed various perspectives of the community as beneficiaries of CSR, so the views presented do not fully represent the community stakeholders as a whole. Second, there is

no numerical or statistical data used to measure how CSR policies directly influence the public's perception of the organization. PT Telkom Indonesia Witel Solo should enhance its CSR programs in the field of educational digitalization, as the CSR programs that have been implemented have proven to improve the company's image in the eyes of the beneficiary public. The company also strives to maintain open communication with its stakeholders, especially the community, in order to foster close relationships. For future research, it is recommended to use a quantitative approach to determine the extent to which the implementation of CSR activities by PT Telkom Indonesia Witel Solo affects the company's image and to see how effective two-way communication between the company and stakeholders is as a strategic factor for CSR success. Such techniques will allow for obtaining more detailed and explanatory information.

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