

ABSTRAK

Tujuan penelitian ini adalah untuk mengkaji model Corporate Social Responsibility (CSR) "Ubah Laku" yang dijalankan oleh PT Asri Dharma Sejahtera (ADS), serta mengidentifikasi dan menganalisis tingkat keberlanjutan dan dampaknya terhadap masyarakat di lingkungan Blok Cepu, Bojonegoro. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Data dikumpulkan melalui wawancara mendalam, observasi langsung, dan studi literatur. Hasil penelitian menunjukkan bahwa PT ADS telah mengimplementasikan program CSR yang berkelanjutan dengan tujuan mengubah perilaku masyarakat agar peduli terhadap lingkungan. Program ini berjalan cukup baik dalam mengedukasi pelajar tentang pentingnya keberlanjutan lingkungan. Namun, masih ada tantangan mengatasi kebiasaan masyarakat tak memedulikan lingkungan untuk ekonomi jangka pendek. Penelitian ini menyarankan adanya kerjasama antarsektor untuk meningkatkan efektivitas dan dampak program ini dalam jangka panjang.

Kata Kunci: Corporate Social Responsibility, Ubah Laku, Keberlanjutan, Akuntansi Lingkungan.

ABSTRACT

This study delves into the "Ubah Laku" Corporate Social Responsibility (CSR) model adopted by PT Asri Dharma Sejahtera (ADS) with the aim of scrutinizing its sustainability and its far-reaching impact on the local community. Employing a qualitative methodology and a case study framework, we gathered data through intensive interviews, direct observations, and exhaustive literature analysis. Our investigation reveals that PT ADS has undertaken commendable efforts in instituting a sustainable CSR program, thereby fostering heightened environmental consciousness within the community. The program's efficacy is evident in its success in educating students about the paramount importance of environmental sustainability. Nonetheless, challenges persist, notably in dealing with the community's inclination towards immediate economic needs, often at the expense of long-term environmental harmony. In light of our findings, this research advocates for enhanced cross-sectoral cooperation to amplify the program's effectiveness and its enduring impact.

Keywords: Corporate Social Responsibility, Ubah Laku, Sustainability, Environmental Accounting.