
ENHANCING CORPORATE SOCIAL RESPONSIBILITY ACCOUNTABILITY AND TRANSPARENCY THROUGH THE ISLAMIC BASED DIGITAL PLATFORM “CSR POINT”

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ABSTRACT

Corporate Social Responsibility (CSR) is a strategic instrument for enhancing a company's image and competitiveness, while simultaneously fulfilling its legal obligations as stipulated in Law Number 40 of 2007 concerning Limited Liability Companies. However, the implementation of CSR in Indonesia still faces various obstacles, including a lack of transparency, equitable distribution, and accountability. These problems are reflected in cases of misuse of CSR funds, weak oversight, and the large number of companies that have not optimally reported their CSR obligations. To address these challenges, this study proposes CSR Point, a digital platform based on Islamic values designed to improve the accountability and transparency of CSR programs. This platform provides real-time data upload features, a digital tracking system, and a mechanism for submitting proposals by the public to ensure a more equitable and documented program distribution. By integrating with the Sustainable Development Goals (SDGs) and engaging with communities, CSR Point has the potential to transform CSR from a philanthropic activity into an innovative, efficient, and collaborative sustainable development strategy.

Keywords: Corporate Social Responsibility (CSR), Accountability, Transparency, CSR Point.

INTRODUCTION

Corporate Social Responsibility (CSR) has experienced significant growth in recent years, driven largely by the increasing dominance of digital technology in the business landscape. CSR is no longer perceived merely as a moral obligation or a matter of regulatory compliance; rather, it has evolved into a strategic component capable of enhancing a company's image and competitiveness. In Indonesia, Law No. 40 of 2007 on Limited Liability Companies mandates corporate participation in social and environmental development, thereby reinforcing the importance of CSR as an integral aspect of corporate governance and sustainable business practices (Sumiyati dkk., 2023).

Corporate Social Responsibility (CSR) is an approach widely adopted by companies to conduct their operations while considering the social and environmental impacts of their business activities (Arfiansyah, 2020). CSR reflects a company's commitment to addressing the interests of a broad range of stakeholders, rather than prioritizing solely its own corporate interests. It encompasses the company's relationships with customers, employees, suppliers, investors, local communities, government bodies, and even competitors (F. Irawan & Muarifah, 2020). Beyond ensuring business sustainability, CSR emphasizes the company's responsibility toward an ever-changing ecosystem. For many organizations, CSR serves as a strategic means to enhance their corporate image and reputation (Walad dkk., 2023).

From an Islamic perspective, Corporate Social Responsibility (CSR) embodies the concept of *ihsan*, regarded as the pinnacle of noble ethical conduct. CSR reflects the implications of the Islamic principle of ownership, wherein Allah is recognized as the absolute owner (*haqiqiyah*), while humans serve merely as temporary trustees (*amanah*). Although humans are granted the freedom to act, they bear a moral and spiritual responsibility to safeguard the natural environment, promote social welfare, and remain ultimately accountable to Allah SWT (F. Irawan & Muarifah, 2020).

In a business environment increasingly aware of the importance of ethics and social responsibility, the implementation of Islamic Corporate Social Responsibility (I-CSR) holds significant potential to positively influence a company's financial performance. According to (Sagantha, 2024), Islamic values embedded within I-CSR such as honesty, transparency, and fairness in business can strengthen corporate relationships with various stakeholders, including consumers, investors, and the wider community. In many cases, companies that demonstrate a strong commitment to social responsibility based on Islamic principles are able to enhance their public image, which in turn can have a favorable impact on their financial outcomes. Against this background, this study aims to enhance the accountability and transparency of corporate social programs through the Islamic-based digital platform "CSR POINT."

LITERATURE REVIEW

Corporate Social Responsibility Theory (CSR)

Corporate Social Responsibility (CSR) is understood as a strategic instrument for companies to achieve superior governance. Corporate governance (CG) encompasses the formulation of strategies and standards used to control and direct the company's operations, thus creating a transparent business climate and credible CSR disclosure. Furthermore, CG also plays a role in resolving agency conflicts between agents and principals who have different interests (Agustine & Ratmono, 2024). Furthermore, CSR is often positioned as a corporate strategy to build a positive image in the public eye through social programs, both external and internal. External programs are realized through collaboration with stakeholders to demonstrate concern for society and the environment, while internally, CSR focuses on improving production quality, optimizing profits, and employee welfare. Thus, CSR can be interpreted as a concept that promotes a reciprocal relationship between business and society, and reaffirms the function and responsibility of private companies in social life (Uci Rosalinda dkk., 2022).

Theoretically, the foundation of CSR can be explained through three main perspectives: Triple Bottom Line, Stakeholder Theory, and Legitimacy Theory. First, the Triple Bottom Line (TBL) concept introduced by Elkington (1997) emphasizes that corporate sustainability is determined by three fundamental dimensions: profit, people, and planet. The profit dimension refers to economic sustainability and profitability, people relates to the company's social responsibility towards employees and the community, while the planet emphasizes compliance in maintaining environmental sustainability. The relevance of this concept remains evident today, as demonstrated by research Juliano & Rofiaty, (2023) who found that the implementation of TBL contributed positively to the financial performance of companies in Indonesia.

Second, Stakeholder Theory proposed by Freeman (1984). According to Kholis, stakeholders include all parties whose existence significantly influences the company, either directly or indirectly, such as employees, the community, competitors, and the government. Stakeholder theory serves as a framework that connects information received by stakeholders, including those related to the company's development in accordance with public expectations, compliance with regulations, and the company's positive contributions that generate not only profit but also social benefits. Conceptually, CSR is seen as an activity that companies must carry out to provide added value to society. Companies do not only operate for their own interests but are also obliged to pay attention to and provide benefits to stakeholders. Within the framework of stakeholder theory, stakeholders are classified into two main categories: primary stakeholders and secondary stakeholders. Primary stakeholders include parties whose company's sustainability depends heavily on their participation. This group consists of shareholders, investors, employees, customers, suppliers, and the public sector such as the government and the community. According to this perspective, stakeholders are individuals or groups that have ownership, rights, or interests in the company and its activities. Thus, the company's activities are not only influenced by stakeholders, but also have a direct impact on their interests. Meanwhile,

secondary stakeholders are parties who are not directly involved in the company's business transactions, but can still influence or be influenced by the company's activities, such as the mass media and the general public.

Third, the Legitimacy Theory proposed by Suchman (1995) views CSR as a mechanism for gaining social legitimacy from society. This theory asserts that company policies and practices must align with societal values, norms, and expectations. If there is a mismatch, a legitimacy gap emerges, potentially harming the company's image and sustainability. Research by Pratama & Deviyanti and Harahap & Marpaung shows that CSR implementation plays a significant role in maintaining legitimacy, particularly regarding social and environmental aspects, so that the company remains viewed positively by society (Harahap & Marpaung, 2023). The fundamental goal of implementing CSR is to ensure that company activities are carried out in accordance with moral principles, business ethics, and social norms, while still meeting consumer needs responsibly (Pratama & Deviyanti, 2022). According to Nurazizah et al., their research emphasizes that companies are required to provide quality products that meet the needs of the community, while also providing transparent information regarding the composition, benefits, expiration dates, potential side effects, instructions for use, quality, and price of the product. Clear information enables consumers to make rational decisions. Furthermore, CSR also emphasizes the importance of consumer safety and security aspects in product use as a form of corporate social responsibility towards the wider community (Nurazizah Nurazizah et al., 2024).

Accountability and Transparency in CSR Implementation

Transparency and accountability are two fundamental elements in reporting the results of Corporate Social Responsibility (CSR) programs. Transparent CSR reporting allows companies to demonstrate their commitment to social responsibility to stakeholders, while also building better relationships with customers, investors, and the wider community (D. Irawan & Chaidir, 2025). In the context of accountability, companies are required to be accountable for every social and environmental action they undertake. This is crucial for stakeholders such as shareholders, consumers, and employees, who expect CSR programs to deliver the intended impact. Through accountable CSR reporting and disclosure, stakeholders can evaluate program implementation and award or sanction them based on their evaluation results (Nurfauziah & Utami, 2021).

Transparency in CSR reporting also plays a crucial role in preventing greenwashing, where companies claim more positive impacts than they actually have. Furthermore, companies that are transparent in their CSR reporting often receive more support from investors who prioritize sustainability. Clear and open reporting not only strengthens a company's reputation but also provides tangible, measurable impact (D. Irawan & Chaidir, 2025). CSR fund management should be transparent and accessible to the public and the government. The public has the right to know the details of a company's CSR budget and its distribution objectives, whether the funds are allocated and prioritized for the welfare of the communities surrounding the company's operational areas, so that CSR funds can be distributed appropriately and effectively (Wati & Sisdiyanto, 2025).

According to Haikal, his research explains that accountability and transparency should be implemented in all aspects of public service delivery. Accountability and transparency should be implemented from planning, policymaking, implementation, controlling, evaluation, and even performance accountability reports. If accountability and transparency are implemented optimally in every element of government, then public services will undoubtedly be able to create and realize good governance and excellent public service. (Haikal, 2022). Implementing transparency and accountability in CSR reporting requires robust procedures to produce accurate and meaningful data. Companies need to develop a structured and strategic reporting system that encompasses measuring social impact, environmental impact, stakeholder engagement, and the balance between economic profit and long-term sustainability (Symbolon, 2023).

The Role of Digital Technology in CSR

Corporate Social Responsibility (CSR) in Indonesia has shown significant progress in responding to public demands for transparency and accountability. In today's digital era, companies are shifting from print reports and conventional media to digital technologies such as websites, social media, and online applications to convey CSR information. The use of these digital platforms allows for faster, more interactive dissemination of CSR information, reaching a wider audience (Azzahra & Widiastuty, 2023).

Recent research in Indonesia shows that CSR disclosure through digital media is not only mandatory but also plays a role in improving corporate reputation and business performance. Negoro & Santoso, in their research revealed that millennials, as the primary target audience, are more interested in CSR delivered through visual narratives, consistent messaging, and active engagement on social media. This finding highlights the importance of implementing a digital CSR communication strategy tailored to the characteristics of a young audience (Negoro & Santoso, 2024). Furthermore, research by Arismayanti & Anggraini, involving state-owned enterprises such as Pos Indonesia and Askrindo, emphasizes the importance of social listening and social media monitoring as a crucial part of CSR communication management. This approach makes digital media not only a channel for delivering information but also a medium for two-way dialogue with stakeholders (Arismayanti & Anggraini, 2023).

Furthermore, research by Julio et al. highlights the role of PT Telkom Indonesia's CSR in supporting the achievement of the Sustainable Development Goals (SDGs) in villages. The implemented CSR programs not only focus on environmental sustainability but also encompass educational digitalization, strengthening MSMEs, and village development partnerships. The research results show that a digital technology-based CSR approach can strengthen corporate relationships with local communities while making a tangible contribution to community well-being (Julio et al., 2024).

According to Ida Ayu, in her research emphasized that the tourism industry in Bali has begun integrating CSR programs with digital media support to expand communication reach and enhance interaction with local communities. The use of digital technology serves not only as a means of disseminating information but also as a medium for dialogue between companies and communities, thereby making CSR programs more participatory and sustainable (Ida Ayu, 2021). Anisah et al., in their research emphasized that the use of social media, such as Instagram and Facebook, can expand the dissemination of CSR information with a more interactive approach. Unlike sustainability reports, which tend to be formal, social media allows companies to communicate CSR activities directly and opens up opportunities for dialogue with the public, thereby increasing transparency and stakeholder engagement (Anisah et al., 2024). Overall, the literature shows that digital technology not only accelerates the CSR communication process, but also strengthens corporate relationships with stakeholders, increases accountability, and adds value to corporate reputation in Indonesia.

METHODS

This study employs a descriptive qualitative approach using the literature review method. A descriptive qualitative literature review is a scientific approach that focuses on the collection, analysis, and interpretation of data from published written sources to provide an in-depth and systematic description of a phenomenon, concept, or issue. Rather than testing hypotheses with new empirical data, this method aims to understand, explain, and reconstruct a topic based on existing theories, findings, and arguments presented in the literature.

RESULTS

The CSR Point Model as a Digital Innovation in Corporate Social Governance

Research results show that the implementation of Corporate Social Responsibility (CSR) programs in Indonesia still faces various issues, including transparency, equitable distribution, and corporate accountability. Several findings from literature studies and media reports confirm the misuse of CSR funds and weak oversight. For example, the alleged corruption case of CSR funds at Bank Indonesia, revealed by CNN Indonesia (2024), and the report regarding 753 companies in Pontianak that failed to report their CSR obligations (Suara Pemred, 2022). This indicates that CSR governance is still suboptimal and prone to misuse. Furthermore, there are also issues of inaccurate targeting and uneven distribution of CSR funds. Large companies such as PT Medco have also been implicated in issues of CSR fund transparency (AJNN, 2018). Another example is the case of PT Lapindo, which, despite having a CSR program, has had an insignificant impact on affected communities (Netral News, 2017). These facts reinforce the urgency of a new, more accountable system.

In response to these issues, this study proposes the CSR Point Model as a digital innovation in corporate CSR governance. This model is based on a technology platform that enables the planning, reporting, and monitoring of CSR programs to be carried out openly and in an integrated manner. CSR reporting plays a crucial role in providing information to the public regarding a company's social activities. This information enables the public to monitor the fulfillment of the right to a safe life, improve employee welfare, and ensure the safety of product use for stakeholders (Sari & Handini, 2021). CSR Point is designed with several key features of the model design, namely: Transparency and Accountability; Equal Distribution; Governance and Documentation Efficiency; Integration with SDGs; Community Participation.

One of the main obstacles to CSR implementation in Indonesia is weak public oversight and information transparency. Many companies report CSR programs merely as a formality in their annual reports, without providing detailed, publicly accessible data. Through CSR Point, all data regarding budget allocations, beneficiaries, and program achievements can be uploaded in real time and publicly accessible. This mechanism not only prevents data manipulation but also increases public trust in companies.

Equal Distribution. The distribution of CSR programs has tended to be concentrated in areas surrounding company operations, creating disparities between regions. The proposal submission feature within CSR Point allows communities from various regions, including those not covered by companies, to submit program proposals tailored to local needs. This allows for a more equitable and measurable distribution of CSR programs, while also providing companies with the opportunity to select programs relevant to regional development priorities.

Governance and Documentation Efficiency, CSR Point provides an online tracking system that makes it easier for companies and governments to monitor the progress of CSR programs in the field. CSR program failures often occur due to weak feasibility studies and documentation. Without the support of a robust data system, CSR funds risk being ineffective. CSR Point also provides digital documentation and a monitoring dashboard that can track program progress, support data-driven evaluations, and simplify reporting for both companies and governments. This system reduces administrative burdens while improving governance.

Integration with SDGs. The potential for CSR funding in Indonesia is estimated to reach more than IDR 96 trillion per year (Jakarta.ipdn.ac.id, 2022). If managed optimally, these funds can be a crucial instrument for accelerating the achievement of the Sustainable Development Goals (SDGs). CSR Point has a program mapping mechanism based on SDG indicators, enabling companies to channel CSR funds to priority national development

sectors, such as education, health, and the environment. Thus, CSR is no longer viewed merely as a philanthropic activity, but rather as an integral part of a sustainable development strategy.

Community Participation. Through CSR Points, the public can provide input, report challenges, and monitor program progress, fostering stronger collaboration between companies and communities. Participatory Action Research (PAR) is a common method used in community empowerment programs. This approach emphasizes active community participation in the learning and decision-making process. Community involvement, from needs identification to outcome evaluation, allows programs to adapt to the local context. This ensures more targeted and effective interventions (Putri & Sisdiyanto, 2025). Through CSR Point, the public can provide input, report obstacles, and monitor the progress of the program, thereby building stronger collaboration between the company and the community.

Communication between companies and the community should ideally be based on the principles of peace in communal life. The company's obligation to establish a foundation oriented toward the community's social interests also aligns with the values of communication development. This is reflected in the application of social values to community activities, strengthening interaction and communication between individuals, creating superior corporate integrity, and providing full support to the community that participates in realizing the company's vision and mission (Roziqin & Winata, 2024).

Research conducted by Wibowo et al. shows that the implementation of conventional CSR programs, such as the development of Kampung Sirih Mekarsari, mangrove conservation in Muara Village, management of the Belimbing waste bank, and the waste-based farmer's shop business, provide significant contributions to both the community and the environment. These benefits are seen in the improvement of community welfare through training and local economic development, as well as environmental preservation efforts through conservation and waste management activities (Wibowo et al., 2023). These findings confirm that CSR programs, even when implemented manually, can still make a significant contribution to sustainable development. However, challenges remain, particularly regarding transparency, efficiency, and sustainability in their implementation. In this context, the existence of the CSR Point model as a digital-based innovation becomes increasingly relevant. Through the digitization of CSR governance, the programs outlined in the study have the potential to be managed more effectively, transparently, and measurably. Thus, the resulting benefits can be expanded and reach the community in a more sustainable manner (Wibowo et al., 2023).

Benefits of Digital Platforms in CSR

The development of digital technology has had a significant impact on various aspects of human life, including corporate social responsibility (CSR) practices. Digital technology enables the conversion of analog data into digital signals, allowing information to be processed, stored, and disseminated more quickly and efficiently. The internet also facilitates the exchange of large amounts of globally accessible information, accelerating communication and coordination in various fields, including CSR implementation (Veranita et al., 2021).

In the context of the modern business world, the use of digital platforms has evolved into a strategic tool that serves not only as a means of publication but also as a medium for strengthening corporate governance. Through web-based applications, social media, and corporate information systems, companies can present sustainability reports in a more transparent, real-time, and structured manner. This transparency directly impacts corporate accountability and strengthens stakeholder engagement in monitoring and participating in CSR activities (Aqila salma, Khairunnisa; Sisdiyanto, 2025). In other words, digitalizing CSR facilitates a more symmetrical relationship between companies and society.

Furthermore, digitalization has been shown to significantly expand the reach of CSR programs. A study by El Adawiyah & Setyohartono on the Good Internet program launched by Telkomsel showed that digitalization of CSR not only succeeded in increasing digital literacy among the public but also strengthened the company's image in the public eye. This confirms that digital-based CSR can have a dual impact, namely creating social benefits for the community while enhancing the company's reputation and positive image (El Adawiyah & Setyohartono, 2022).

Digital transformation is also driving the integration of sustainability into corporate business models. Many companies are now innovating through the development of environmentally friendly products, the use of renewable energy, and the implementation of digital applications to support energy efficiency and sustainable operations. This aligns with findings by Feryansyah & Sisdianto, who stated that utilizing digital innovation can strengthen corporate competitiveness through business practices that are not only economically profitable but also support social and environmental sustainability (Feryansyah & Sisdianto, 2024). Therefore, digitalization of CSR is no longer considered an additional philanthropic activity, but rather an integral part of corporate strategy in achieving long-term competitive advantage.

Not only in the corporate sector, the use of digital platforms has also been proven to support the effectiveness of non-profit organizations (NGOs) in implementing CSR activities. Through digitalization, NGOs can reach a wider audience, encourage mass public participation, and report on social performance in a more measurable and transparent manner (Ratna & Rosyidi, 2024). Research by Arifin et al., shows that CSR digitalization based on communication networks can strengthen collaboration between stakeholders and create more inclusive synergies (Arifin et al., 2022). Thus, digitalizing CSR opens up opportunities for collaboration not only between companies and communities, but also involving governments, academics, the media, and civil society organizations in achieving sustainable development goals.

Overall, it can be concluded that the use of digital platforms in CSR implementation offers various strategic benefits, ranging from increased efficiency and transparency, enhanced reputation, integration of sustainable innovations, and the establishment of cross-sector collaborations. Therefore, digitalization is not merely a supporting tool but has become a fundamental element determining the success of impactful, inclusive, and sustainable CSR implementation in the era of Industry 4.0 towards Society 5.0.

Opportunities and Challenges in the Implementation of Corporate Social Responsibility (CSR) for Companies One of the most significant challenges in implementing Corporate Social Responsibility (CSR) in Indonesia is that many companies regard CSR merely as an obligation rather than as an opportunity to bring about positive change in society (Muchlis dkk., 2025). Wijayanti et al explain that the challenges faced by companies in implementing CSR include a limited understanding of relevant issues and contextual problems, the inability to engage beneficiaries effectively, and a shortage of human resources and specialists in community empowerment (Wijayanti dkk., 2023). According to Nopriyanto, one of the key challenges in CSR implementation is ensuring that initiatives are genuinely relevant and capable of delivering meaningful benefits to society. In contexts where basic needs are often unmet, companies are expected to adopt approaches that are both sensitive and inclusive (Nopriyanto, 2024).

In addition to these challenges, several companies also encounter barriers in implementing CSR. As highlighted by Hidayati et al., some of these barriers include the following (Hidayati dkk., 2021): **The Concept of CSR Implementation Has Not Fully Prioritized Community Empowerment.** Indonesia is one of the countries committed to integrating the Millennium Development Goals (MDGs) into its national development agenda, which seeks to address fundamental issues such as poverty, health, education, gender equality, the environment, and global partnerships. To achieve these objectives, it is essential for the government to establish strong synergy with various stakeholders, including companies

and business entities. Ideally, corporations are expected to maximize their role in the implementation of CSR. However, in practice, many companies still focus their CSR initiatives primarily on improving the quality of life of their employees and their families, rather than on broader community empowerment.

Social Problem Mapping Has Not Been Implemented Optimally. This mapping is a method for identifying and understanding social conditions within a community or society. In this stage of CSR program mapping, it is crucial to map the social issues that occur within the community. This will help create a CSR program that is clearer, more focused, and more aligned with community needs. However, at this stage, some companies may not involve community participation to avoid miscommunication and conflict, especially if the community's requests or demands cannot be met by the company. On the other hand, communities often feel that their aspirations have been conveyed and hope that these requests will be considered.

Lack of Transparency in the Use of CSR Funds. CSR fund management should be transparent and accessible to the public and the government. The public has the right to know the details of a company's CSR budget and its distribution objectives, including whether the funds are allocated and prioritized for the welfare of the communities surrounding the company's operational areas. This ensures that CSR funds can be distributed appropriately and effectively. However, in reality, several companies still lack transparency regarding their CSR budget allocations. The management of CSR funds should be conducted in a transparent manner and accessible to the public and government. The public has the right to know the details of a company's CSR budget and its distribution objectives, whether the funds are distributed and prioritized for the welfare of the communities around the company's operational areas or not, so that CSR funds can be distributed appropriately and effectively. However, in reality, there are still some companies that have not shown transparency regarding their CSR budget allocation.

However, behind these challenges, there are significant opportunities for companies to innovate in their CSR programs. According to Nopriyanto, his research explains that despite the various challenges faced, companies have significant opportunities to innovate in every CSR program they run. The implementation of Corporate Social Responsibility (CSR) for entrepreneurs offers various opportunities that can increase business value and sustainability. Innovation in CSR can help companies better respond to local needs and create a significant impact. One way is to integrate technology in the implementation of CSR programs, such as the use of applications to monitor and report social and environmental impacts in real time. In addition, companies can develop partnerships with non-governmental organizations, local communities, and the public sector to strengthen CSR initiatives (Nopriyanto, 2024). In addition, the existence of a sustainable leader is very important (Hasanah & Imron, 2022).

Leaders with a clear vision and mission can help companies develop effective and sustainable CSR strategies. They can help companies increase community awareness and participation in development and empowerment efforts, as well as improve environmental and social quality (Fauzi & Manao, 2023). In this way, companies can enhance their reputation and public trust, strengthen relationships with stakeholders, and even open up new market opportunities. In implementing CSR, the presence of sustainable leaders is crucial. Leaders with a clear vision and mission can help companies develop effective and sustainable CSR strategies. They can help companies increase community awareness and participation in development and empowerment efforts, as well as improve environmental and social quality (Umam et al., 2024).

Research conducted by Oktina et al. entitled "The Effect of Implementing CSR (Corporate Social Responsibility) Strategy in Improving Corporate Image at PT Pertamina (Persero) in 2018" shows that good CSR implementation not only affects the company's image, but also has an impact on the company's reputation and credibility (oknita2020). Furthermore,

research by Annisa et al. at PT Bank Muamalat Indonesia KCP Stabat found that CSR implementation can influence a company's image by 41.3%, while the remaining 58.7% is influenced by products and services, customer service, and corporate identity. These results indicate that a company's image is influenced by various factors, and CSR is a crucial element in building that image (annisa2024). In addition, Arifina and Darwinsyah's research stated that CSR has a significant influence on the image of PT Pondok Indah Padang Golf Tbk, with economic and philanthropic components as the main factors that increase the company's positive image. (Arifina & Darwinsyah, 2023).

CONCLUSION

This article concludes that the implementation of Corporate Social Responsibility (CSR) in Indonesia still faces significant challenges, particularly related to accountability and transparency. Various problems, such as misuse of funds, weak oversight, and unequal distribution, indicate that CSR governance is suboptimal. Reported cases, such as alleged corruption of CSR funds at Bank Indonesia and the failure of 753 companies in Pontianak to report their CSR obligations, highlight the urgency of a more accountable system.

CSR Point is a digital innovation in corporate CSR governance. This platform is designed to address existing issues. Through CSR Point, all data regarding budget allocations, beneficiaries, and program achievements can be uploaded in real time and publicly accessed to prevent data manipulation and increase public trust. The proposal submission feature allows communities from various regions to submit program proposals, so that distribution can be carried out more fairly and measurably. In addition, this system also provides online tracking and documentation features that make it easier for companies and governments to monitor program progress, reduce administrative burdens, and improve the quality of governance. This platform also has the potential to integrate CSR programs with the achievement of Sustainable Development Goals (SDGs) and encourage active community participation in the planning and evaluation process.

Overall, while conventional CSR programs have made significant contributions to society, as demonstrated by the case study of PT Pertamina Patra Niaga, the adoption of digital technology is becoming increasingly relevant to address challenges related to transparency, efficiency, and sustainability. CSR digitalization not only improves efficiency and transparency but also strengthens a company's reputation, encourages innovation, and facilitates broader cross-sector collaboration. Therefore, digitalization has become a fundamental element determining the success of impactful, inclusive, and sustainable CSR implementation in the era of Industry 4.0 towards Society 5.0.

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