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The Impact of the Panduri Berseri Program on the Economic Independence

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Abstract. The Sustainable Development Goals (SDGs) are global development goals expected to bring change to both developing and developed countries. In the 17 goals, the eighth goal states decent work and economic growth. The government and the private sector are competing to achieve this global goal. In Indonesia, the regulation of the Minister of State-Owned Enterprises No. PER-1 / MBU / 03 / 2023 concerning Special Assignments and Social and Environmental Responsibilities of State-Owned Enterprises and Law No. 40 of 2007 concerning Limited Liability Companies (UU PT) it is stated that companies with companies involving natural resources are required to carry out Social and Environmental Responsibilities or can be known as Corporate Social Responsibility (CSR), one of which can be through an ecotourism program that functions as a form of conservation to protect the environment, by utilizing nature as a tourist destination while also functioning as a learning medium, by prioritizing sustainability. Using the CSR pyramid theory, ISO 26000, ecotourism, and other supporting theories, this study will employ quantitative methods in SPSS and Microsoft Excel to analyze data from questionnaires distributed by researchers. This study will analyze the impact of the Panduri Berseri ecotourism program on the community's economic independence, using perceptions from the surrounding community. Panduri Berseri is an ecotourism-based CSR (Corporate Social Responsibility) program implemented by PT Pertamina Patra Niaga Fuel Tuban. This study focuses on the program's benefits from the perspective of the Tasikharjo Village community. The Panduri Berseri ecotourism program can have a significant impact on the surrounding community. Although the impact is still relatively minimal, the impacts include community involvement in management and empowerment, as well as indirectly providing entrepreneurial stalls for the Tasikharjo village community.

Keywords: Ecotourism; Village Economic; CSR; Panduri Berseri

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INTRODUCTION

The Sustainable Development Goals (SDGs) are global goals set by member countries of the United Nations (UN), including Indonesia. Both developing and developed countries have adopted the SDGs as development goals, comprising a total of 17 goals. The SDGs are non-binding; however, reports from several companies indicate that since their inception, the SDGs have had a significant, albeit uneven, impact. Nine of the 17 SDGs have seen significant improvement in alignment. (Whittingham et al. 2023). Nevertheless, companies strive to help achieve the SDGs in each country; one form of effort can be achieved through Corporate Social Responsibility (CSR). CSR implementation is divided into several types, ranging from education, health, economics, culture, to community empowerment. Based on green business practices

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implemented in Brazilian companies using the CSR theory perspective proposed by Carroll and Tipple Bottom Line Theory, this shows that these social activities increase the reputation and trust of stakeholders towards the Company while providing a good perspective from the Community for the Company because it is considered to care about social issues. (Eduarda 2025) . In India, CSR is implemented through a combination of regulatory and voluntary incentives. MSMEs (Micro, Small, and Medium Enterprises) in India are committed to helping realize a developed India by 2047 by implementing CSR programs despite regulatory and financial constraints. (Gupta 2025). In addition to realizing a developed India by 2047, the implementation of CSR in India is carried out in the field of Ecotourism, namely the Corbett Tiger Reserve, which was established for conservation and wildlife tourism, while involving the role of the community. To maintain the ecosystem in the tourist area, without destroying it, and preserving it permanently (Pandya 2023) For example, the implementation of CSR in the Niger Delta region, sponsored by MOC, for youth development through ecotourism programs, although the allocation of CSR funds for Ecotourism is only 1%, this program is beneficial because it helps youth development and youth empowerment. (Uduji & Okolo-Obasi, 2023) .

According to Carroll's pyramid theory of CSR (Corporate Social Responsibility), he suggests that four levels of CSR must be met, the first being the need to produce goods and services to achieve financial success. Law, as an aspect of the social contract between business and society, encompasses reflections on justice and equality, which encourage a philanthropic approach that guides corporate behavior in serving societal needs, thus enabling it to maintain sustainability with the public. (Carroll, 2020). Although the component economy has faced criticism from various parties, Carroll emphasizes that a sustainable economy is a business system that maintains societal demands. (Carroll, 2020). This pyramid then recommends an emphasis on ethics and law as a condition-based approach to aspects of economic pursuits. This is intended to create a more morally robust framework for conducting business and encourage businesses to provide more responsible responses. (Baden, 2016). In addition to the pyramid theory, there is ISO 26000, an international standard that guides the implementation of corporate social responsibility (CSR). All companies and organizations can use the principles of ISO 26000 as guidelines for CSR. ISO 26000 was launched in November 2010. The seven principles of ISO 26000 consist of: Accountability, which is the behavior of an organization that is responsible for the impacts that occur in society; Transparency, which is the principle that requires organizations to be transparent in decision-making and activities that affect society and the environment; Ethical Behavior, which includes honesty, fairness, and integrity, including

adherence to ethical standards in all organizational activities; Stakeholder Interests, which is the principle that emphasizes the importance of identifying all stakeholders and respecting their rights as stakeholders; Legality, which is the aspect of respecting the laws in all jurisdictions where the organization operates. When national laws fail to provide adequate social and environmental protection, international norms of behavior must be respected, and organizations must refrain from involvement in activities that do not uphold these norms; Human Rights (HAM), which requires organizations to uphold the International Declaration of Human Rights, which states that they must not exploit workers and provide their rights. These principles are collectively considered to form the basis of Corporate Social Responsibility (CSR) in its operations. (Idowu, 2019).

In South Korea, specifically in the Nakdong Estuary region, Ecotourism has been implemented, demonstrating that the ecotourism approach is effective in promoting ecotourism resource management while creating a desirable ecotourism system by transforming the Nakdong Estuary into an artificial tourism resource that educates tourists while benefiting the habitats of other animals living there. This is in line with Research showing that Ecotourism, in addition to being an activity for recreation or knowledge, also offers scientific experiences oriented towards nature without damaging it. Ecotourism is a form of travel and behavior that emphasizes environmental conservation, education, and sustainable benefits for local communities. Essentially, Ecotourism is an alternative tourism model that prioritizes sustainable development, aiming to support local livelihoods, culture, and environmental conservation. Besides preserving the natural and social environment, Ecotourism can also support sustainable business operations. (Todorović et al., 2024).

In Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, Article 74 states that limited liability companies carrying out business activities in the field or related to natural resources are required to implement social and environmental responsibilities. (Pemerintah Republik Indonesia, 2007) In addition to the Regulation of the Minister of Home Affairs Number 9 of 2021 concerning Sustainable Tourism guidelines, which serve as comprehensive guidelines for central and regional governments and stakeholders interested in developing sustainable tourism goals, so that they can effectively manage, protect, utilize, and develop tourism areas (Badan et al., 2021). One example of ecotourism in Indonesia is in Central Java, where the Karimunjawa National Park Office invites residents to promote and build perspectives. For interested visitors, consider visiting Karimunjawa National Park and gaining an understanding. Expand your insight into the importance of preserving Karimun Jawa.

(Rahmansyah & Mussadun, 2022). Another example of CSR program implementation in Indonesia, such as the 'Better Living in Malahing' program implemented by PT Pupuk Kaltim, as the program title suggests, offers village advantages in the fields of Education, Environment, Infrastructure, Health, and Economy. (Arsyad et al., 2024). In short, ecotourism can be utilized as a means of rural development, with connected conservation environments, a culture of conservation, and economic benefits, all achieved through active communities. (Ekonomi & Ekowisata, 2018). In the Buffer Zone region of North Sumatra, ecotourism in Tangkahan Leuser National Park has become an alternative source of income for communities surrounding the park and is, at the same time, very important. Ecotourism has a preventive impact on illegal logging and encroachment in areas that damage the environment. (Wiratno et al. 2022) . As a maritime nation, Indonesia's coastal areas are not immune to natural disasters such as abrasion and tsunamis; however, these disasters can still occur. One way to prevent this is through mangrove planting. In addition, mangrove planting functions as a tool for developing ecotourism and preserving marine biota habitats (Juhri et al. 2021).

Other CSR programs, such as the Hijau Daun mangrove ecotourism program currently being implemented in Sangkapura District, Bawean Island, Gresik Regency, have become Best Practices because they can transform the damage experienced in the area into green mangrove forests, environmental damage that causes unavoidable natural disasters, so that mangrove planting activities, coral reef education, and several other nature conservation activities are carried out. (Budi, Luqmania, and Sunani 2023). According to the empowerment theory put forward by Rappaport, this explains that every individual, community, or organization has control, power, or dominance over themselves. (Rappaport 1987). It can be concluded that the community has power over what is right, including in the management of CSR programs. In the Tuban Regency area, the CSR ecotourism program is organized by PT Pertamina Patra Niaga Fuel Terminal Tuban, especially in the Panduri Beach area. This program aims to utilize the natural assets of Panduri Beach as a sustainable tourism conservation destination. (Trianto et al. 2024) . This is an abbreviation for Prickly Pandan, a plant that offers several benefits, including protecting coastal areas from erosion and absorbing heat generated by seawater. (Nasiah et al. 2024) . Furthermore, prickly pandan can also be used for anti-inflammatory purposes. Furthermore, it can be used to treat diarrhea and diabetes. In Islam, prickly pandan can be used for therapy and prayer when someone is sick. (Pandanus and Sakit 2023) . The role of the public and private sectors has been proven to be able to increase economic independence, with programs that have integrity and involve community participation. This approach provides direct

fieldwork for the community and can encourage a self-sufficient economy. (Hidayat and Maza 2024) . In this case, economic growth significantly influences regional conditions. An independent economy rejects the measure of a country's dependency; it is measured by the GDP per capita index and regional stability (Widiastuty n.d.).

The economy is very important in every region, because it is one of the keys to knowing the ability of a region to meet the needs of the region, where economic growth in a region reflects the condition of a region by producing many goods and services that lead to increased prosperity for its residents, in this case, including population productivity (Sasongko 2022). For this reason, the economy needs to be studied further, especially in Tuban Regency. Currently, the economy is included in the priority development goals in this study, the Panduri Berseri ecotourism program will be examined to determine the significant impact on the economic independence of the Tasikharjo village population. According to other studies, an independent economy can be measured by the government's ability to finance development by reducing dependence on external funding sources. Economic independence has a positive impact on capital, enabling access to markets and the fulfillment of needs (Feldmann 2017) . In 1979, research on small business development conducted in the United States showed that small businesses were a source of creativity in the field. New jobs, thus encouraging local economic development, village economic independence can be encouraged with economic growth strategies, through the utilization of existing regional assets and innovation (Malizia et al. nd).

From the previous explanation, this study needs to be conducted because there is still minimal research that examines the impact of the Panduri Berseri ecotourism program on the economic independence of village communities. In this study, the impact of the ecotourism CSR program on the economic independence of the community will be analyzed, as well as explaining how the Panduri Berseri program is carried out.

METHODS

The method used in this research is the quantitative survey method, according to Creswell. Research is a process that tests a theory using variables. Predetermined variables. These variables will later become numbers, which are then in the form of integers. Then, these variables can form conclusions (Creswell, John W., 2017). Quantitative method. This method was chosen because it is more appropriate to test variables according to the research title. The type of data used in this research is primary data. Primary data is data obtained directly by the researcher, without involving a third party (Priyono, n.d.). Variables in the research. There are two, namely

variable X or the independent variable (Panduri Berseri) and variable Y or the dependent variable (economic independence).

In this study, variable X will be tested by linking the concept of ecotourism with the principles of ISO 26000 and Carroll's pyramid theory using seven indicators, namely community development, ethical responsibility, transparency, participation, sustainability, and management, with a Likert scale divided into 5 points: strongly agree = 5, agree = 4, neutral = 3, disagree = 2, and strongly disagree = 1. This Likert scale assessment applies to both variables. For variable Y, the researcher will test it using concepts from ecotourism and development economics, with indicators including increased income, adaptability, and social capital (collaboration), as well as the community's ability to manage business units. This study was conducted in Tasikhajro Village, Boron District, Tuban Regency. Tasikharjo Village is known as one of the villages that has Ecotourism supported by PT PERTAMINA PATRA NIAGA FUEL with a population of 2,727 people from the total population, with 35% of the population working as farmers, 35% working as private sector employees, and 30% working as civil servants, entrepreneurs, and housewives. In this study, a smaller sample is needed to shorten the research time while still prioritizing quality. The sample represents a subset of the population in the research area. (Sugiyono n.d.). The sample was taken using the Slovin formula so that an estimated total sample of 340 was obtained and then reduced again by the researcher to save research time while obtaining more accurate data, the researcher used a smaller sample size with more specific criteria, namely: the people of Tasikharjo Village are at least 18 years old, and know the Panduri Berseri program, live around a radius of 4 kilometers from the Panduri program established and live for at least 5 years in Tasikharjo village, so that from these criteria the researcher targets 100 respondents who can represent the sample. Based on the description in the introduction, the researchers formulated the following hypotheses or temporary assumptions:

H0: The Panduri Berseri Program has an impact on the economic independence of the Tasikharjo Community

H1: The Panduri Berseri Program does not affect the economic independence of the Tasikharjo Community

The data that has been obtained is then processed with the help of Microsoft Excel and SPSS version 29 applications, and then for testing that will be carried out in the form of a data validity test to ensure that the data obtained is accurate and can be maintained. Another test that will be carried out, namely the reliability test, to ensure that the measures used are consistent and stable, with an error tolerance of 0.05 or 5% (R. Burke Johnson and Larry Christensen nd) . The

first test conducted by the researcher is the normality test, which assesses whether the data is normally distributed. The type of normality test used is the Kolmogorov-Smirnov Test. (Zulkifli et al. 2025) . The results of the Kolmogorov-Smirnov Test show a Sig value of 0.074 with a total of 94 respondents, which exceeds the threshold of 0.050, indicating that the data is normally distributed, so it can be concluded that the data is normally distributed. The second test conducted by the researcher is the validity test for Variable X shows that the calculated r value among 10 statements ranges from a maximum of 0.655 to a minimum of 0.438 and the Reliability of Variable Y, the r value is 0.421 and the maximum is 0.701 while When compared with the table r value of 0.263, the calculated minimum r value turns out to exceed it, so that in the Validity test, Variable X and Variable Y are considered valid. For the reliability test, the Cronbach's Alpha value of Variable X is 0.779 for 10 statement items and Variable Y is 0.806; both values exceed the minimum required value of 0.60. Therefore, it can be concluded that Variable X and Variable Y have exceeded the required value to state that the data is reliable

RESULTS AND DISCUSSION

Panduri Berseri Program

Panduri Berseri is an ecotourism program located in Tasikharjo Village, Jenu District, Tuban Regency. This program is a form of permanent nature conservation that preserves the beauty of the main flora, which is an ecotourism attraction. The main flora is the thorny pandanus plant. Panduri Beach was born from a plant called the Prickly Pandan, which was planted around the beach area. This plant can be used to ward off the heat of sea winds and prevent erosion (Nasiah et al. 2024), and can also be used as an anti-inflammatory in the treatment of a toothache. Furthermore, in Islam, the Prickly Pandan can be used for religious psychotherapy, which is a psychological force through prayer that can create self-confidence and optimism for the soul to cure illness. Initially, the area around Panduri Beach was targeted by illegal sand mining activities that damaged the surrounding area. Furthermore, the community around Panduri Beach also faces the challenge of strong winds during certain seasons, which cause environmental damage. In 2017, the idea emerged to plant several thorny pandanus trees intended to ward off strong winds and act as a barrier to illegal sand mining activities. Previously, Panduri Beach was rarely used as an ecotourism area, which received attention from the community. However, some people still litter around the beach. In fact, the Panduri Berseri Program has several advantages, one of which is that it is usually used for camping or traveling in natural areas with friends or family. The management of the Panduri Berseri program is currently fully managed by the Tasikharjo Village community and is a CSR (corporate social

responsibility) program of PT Pertamina Patra Niaga Fuel Tuban. Based on the program implementation process, which is divided into four stages, namely: the planning stage, which is the stage in which PT Pertamina Patra Niaga Fuel maps electricity resources with the community through focus group discussions (FGD); the second stage is the implementation stage, which is the stage of infrastructure development, marketing and environmental conservation; the third stage is the monitoring stage to address emerging problems and improve management effectiveness; and the final stage is the evaluation stage to determine the success or achievement of the specified goals.

Currently, there are a total of 18 people united from POKDARWIS (Tourism Awareness Group) members and Karang Taruna Youth who manage the Panduri Berseri area. PT Pertamina Patra Niaga Fuel has invited the community managing the Panduri Berseri program for a comparative study to several locations, so that the community can organize and gain experience and knowledge, to continue managing the Panduri ecotourism. Before the implementation of this nature conservation program, the condition of Panduri Beach was very poor. Some community members often littered, and illegal sand mining activities made Panduri Beach look neglected. However, compared to now, the ecotourism area around Panduri Beach is better maintained because some residents help maintain its cleanliness and sustainability. This shows that the theory of social exchange is in line with community behavior, where human behavior can change when there is a reward or benefit for the community. (Cook, Cook, and Rice 1976) The reward referred to here is access to sell around Panduri Beach. In addition, the management of the ecotourism program is linked to the ecotourism concept developed by David A. Fennell, which is in accordance with the aspect of sustainability. Good local participation and benefits, a nature-based foundation, ethical management, and development have been met. (Fennell 2014).

Village Economic Independence

The people of Tasikharjo Village have diverse livelihoods, such as farmers, civil servants, private sector employees, fishermen, entrepreneurs, and others. The Panduri Berseri ecotourism program provides opportunities for the community to innovate and develop. Based on the distributed survey, 81.3% of respondents felt that the community understood the opportunities and challenges of the ecotourism market. It can be concluded that the community can adapt by adjusting to the existing ecotourism market. Furthermore, 84.1% of respondents believe that community-managed business units can overcome financial crises. Meanwhile, regarding income increase, 84.1% of residents agreed that their income had increased since the Panduri

Berseri program was implemented. This is in line with research conducted in the Matador Bamboo Forest ecotourism area, where community income also increased due to job creation and community involvement in ecotourism business management and activities. (Utami, Sholeh, and Andiara 2024) . The types of micro, small, and medium enterprises around the Panduri Berseri ecotourism area only include snack and beverage vendors. Most of the products sold are produced by food companies, but some vendors offer home-made specialties, such as salted fish. 86.9% of respondents agreed that the community's income from selling these products has increased. Meanwhile, this business group is comprised of individual community businesses operating independently. However, with permission from the Panduri Berseri ecotourism management, the community is permitted to sell goods around the ecotourism area, provided they maintain cleanliness.

The Impact of the Panduri Berseri Program on Village Economic Independence

This ecotourism program was planned by residents in 2017, but faced challenges such as a lack of financial support. Subsequently, the community and residents limited the program's implementation. However, they persisted in seeking support for the ecotourism program, and as a result, the program received support from PT Pertamina Patra Niaga Fuel. Initially, the thorny pandan plant was used by residents in Tasikharjo to ward off wind and heavy rain that damaged the surrounding environment. Furthermore, the thorny pandan plant can be used to make mats and other handicrafts. The trees growing around Panduri Beach can also be used to make medicines, but the community has little participation in product management to supplement their income. From the survey that has been distributed, it is seen that the Panduri Berseri ecotourism program has been proven to help empower local communities or communities in accordance with ecotourism behavior, because ecotourism is generally designed to build or educate local communities or other beneficiaries. After all, in this Panduri Berseri ecotourism, it is used as a learning medium for students or university students, both from within the city of Tuban and from outside the area, such as Lamongan, Bojonegoro, and others. The CSR pyramid theory proposed by Carroll and ISO 26000 states that CSR programs generally embody ethics in living side by side with the community, including compliance with unwritten rules believed by the community. In this case, only 73.8% of the community felt that the Panduri Berseri program was in accordance with these unwritten rules. This value is considered quite good as a benchmark, especially because the ecotourism location is next to the tomb of a respected religious figure.

Based on the results of the linearity test to measure the influence of the implementation of the Panduri Berseri program on the economic independence of the Tasikharjo Village

community. The Panduri Berseri program or Variable X affects economic independence, because the Sig value of 0.001 is smaller than 0.05 (general value). In addition, it should be noted that the value of the influence of variable X on variable Y is 15.3%, this proves that the implementation of Ecotourism has been proven to help the economy of the community around the Panduri Beach area, although the effect is small, the Panduri Berseri program can stimulate small businesses in the community to develop by selling around the Panduri Berseri ecotourism area, in addition to employing managers, tour guides, this program also increases income for residents such as providing Homestays.

This ecotourism program primarily impacts economic growth, as observed in previous research in the Lembong mangrove ecotourism area. (Melviea, Azis, and Islam 2024). However, in terms of economic independence, the Panduri Berseri program does not contribute significantly to the regional income of Tasikharjo village, because the village government does not collect fees or taxes from traders, including those selling around the Panduri Berseri ecotourism site, so there is no regional income from traders at Panduri Beach. However, traders operating around Panduri Beach are charged a daily fee for trading, which is paid into the Panduri Berseri management fund.

CONCLUSION

The SDGs as global goals have driven changes that motivate governments and the private sector to achieve these Sustainable Development Goals, one of which is the Panduri Berseri ecotourism program supported by PT Pertamina Patra Niaga Fuel, which also functions as a Corporate Social Responsibility (CSR) program and brings many benefits to residents and other communities. This program initially began as an initiative of the community living around Panduri Beach. The name Panduri is an abbreviation of Pandan Berduri, a plant cultivated by residents to prevent strong winds and illegal sand mining by irresponsible individuals. Before this ecotourism program existed, the community was less aware of the importance of sustainable management. Then, assistance from PT Pertamina Patra Niaga Fuel was provided for the development of the coastal ecotourism area, after which the Panduri Berseri program was implemented as part of the CSR sponsored by PT Pertamina Patra Niaga Fuel. This program has been proven to empower the local community, because PT Pertamina Patra Niaga Fuel regularly conducts empowerment and education for managers. In addition to empowerment, this program provides a market for traders to sell their products, indirectly supporting the economic growth of the Tasikharjo village community. However, in terms of economic independence, this program does not have a significant impact on the entire Tasikharjo village community.

Nevertheless, the community agrees that the program has also increased community income due to community involvement in its management. Furthermore, the Panduri Berseri area now looks better maintained and more beautiful because the community also helps maintain and clean this ecotourism area, which is in line with the theory of social exchange, which shows that the community's behavior, initially indifferent, has now changed to caring.

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