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Javanese Local Wisdom-Based Corporate Social Responsibility at PT PLN (Persero) UP3 Mojokerto

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Abstract

The purpose of this study is to explain how the practice and disclosure of Corporate Social Responsibility are based on local culture and local wisdom. This study uses Stakeholder Theory and Enterprise Theory and the approach used in this study is qualitative research using a type of case study approach. A case study is an approach or strategy that "focuses on understanding the dynamics present within a single setting" by conducting in-depth interviews with informants. The implementation of Corporate Social Responsibility at PT PLN UP3 Mojokerto is an activity that aims to prioritize corporate ethics and culture in its social investment, and organizations can provide a return on benefits by showing good performance in terms of entities and governance by incorporating elements of culture and local wisdom in it. On the other hand, cultural diversity is rich and still holds traditional values based on local wisdom in carrying out organizational activities, especially in terms of social and environmental accounting. This thick Javanese local wisdom has become a tradition and a necessity in the application of social and environmental accounting, especially in the implementation and disclosure of Corporate Social Responsibility. This is used to maintain good relations between the organization and surrounding stakeholders. This study aims to complete the information gap regarding the practice and disclosure of Corporate Social Responsibility related to the local wisdom of a region.

Keywords: Corporate Social Responsibility; Social & Environmental Accounting: Local Wisdom; Javanese Local Culture; PT PLN (Persero).

INTRODUCTION

Implementation of Corporate Social Responsibility in an organization is an activity that aims to promote ethics, and corporate culture in its social investment (Foss

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and Klein 2018). Therefore, companies or organizations that implement Corporate Social Responsibility show a good corporate image to stakeholders (Park, Chidlow, and Choi 2014). In addition to the company's corporate image, organizations can provide feedback by demonstrating good entity and governance (Rahim et al. 2020). Whereas Indonesian people have diversity and are rich in ancestral culture and still hold strong traditional values based on local wisdom in solving organizational problems, especially those related to social and environmental accounting (Wedantara et al 2019). The diversity of the Indonesian nation also gives birth to local wisdom values that are unique to each region, including the eastern part of Java which still maintains hereditary traditions and culture (Apriliani et al. 2018). This local wisdom becomes a tradition and a necessity when it is correlated with business or entrepreneurial behavior in the application of social and environmental accounting, especially in the implementation and disclosure of Corporate Social Responsibility (Saadah 2021).

Corporate Social Responsibility in Indonesia is carried out altruistically, concentrates on philanthropy, and is oriented towards long-term implementation (Rochayatun and Kholifah 2021). Regarding the perception of Corporate Social Responsibility carried out with a work attitude that includes Confucian values (Chen et al. 2020). And also Corporate Social Responsibility is based on religiosity, culture discusses the Buddhist perspective which analyzes the relationship between religiosity and the implementation of Corporate Social Responsibility by companies (Vu 2018). While the disclosure of Corporate Social Responsibility is manifested by Islamic values through zakat and practicing justice by not exploiting human rights research conducted (Ermawati, Siti Musyahidah 2021).

Corporate Social Responsibility can increase the spirit of spirituality and can create sovereignty, alignment of institutional governance, and discipline that has benefits for the community through technological friendliness towards the environment by involving community participation (Hardianto et al 2021). So research based on local wisdom related to Corporate Social Responsibility has been carried out previously implemented through traditional Javanese values but discussed from the perspective of legal accountability Pujiyono et al. (2017). The results of the research by Pujiyono et al. (2017) explained that traditional Javanese values accommodate the principles of Corporate Social Responsibility.

Research on local wisdom-based Corporate Social Responsibility accounting has not been widely carried out, so it is a new thing from this research. If the qualitative approach is limited to discussing the dynamics of implementing Corporate Social Responsibility with stakeholders, and the political system in the country (Parsa et al. 2021); (Ansu-Mensah et al. 2021). As well as Corporate Social Responsibility research

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discusses only the implementation of priorities and inequality of Corporate Social Responsibility practices that have not been deep to the base of local wisdom. Other research discusses the implementation in the sociocultural field, there are five socio-cultural Corporate Social Responsibility programs, of which two programs are considered ineffective, namely art and cultural assistance and assistance with arts and cultural festivals (Hadi, Baihaqi 2020).

In addition, the values of local wisdom that are rooted in the personality of the community must be internalized as a whole and carried out with full responsibility in every implementation (Saadah 2021). Local wisdom and philosophical values must be realized as a form of alignment of company goals with the environment that belongs to an area that is deeply interpreted (Saadah 2021). "*Ngono ya ngono ning aja ngono, Jer Basuki Mawa Beya, Bebrayan agung : ing ngarsa asung tuladha, ing madya mangun karsa, tut wuri handayani, Pager mangkok luwih rawuh"* compared to wall pager is a legacy of ancestral values which are included in local wisdom that is firmly held society in all its activities including in the implementation of the company's business (Pujiyono et al 2017).

The business implementation that will be discussed is the implementation and disclosure of Corporate Social Responsibility so this study aims to provide an interpretation of the implementation and disclosure of Corporate Social Responsibility that is closely related to cultural values and local wisdom. The element of local wisdom aims to enrich the study of social and environmental accounting literature, especially in the implementation and disclosure of Corporate Social Responsibility for companies located in areas that have a strong tradition of culture and values of local wisdom. Moreover, there has not been found in the eastern part of Java regarding local wisdom which is used as the basis or soul in implementing and disclosing Corporate Social Responsibility in one area. So, this research will find about the traditions and values of Javanese cultural wisdom that animates the implementation of Corporate Social Responsibility in companies that are directly related to several stakeholders.

LITERATURE ANALYSIS AND METHODOLOGY

Studies discussing the realization of Corporate Social Responsibility, the role of government, and the existence of regional culture-based models through Corporate Social Responsibility were carried out in West Aceh with good results (Jumadiah et al. 2018). As well as the results and the realization of the role of the government and community leaders in the implementation of Corporate Social Responsibility to realize community empowerment based on local wisdom.

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(Wedantara et al 2019) have the results of Rural Credit Institution Bali showing that services based on local wisdom can create a sense of comfort for customers and increase customer trust in the institution. In this case Rural Credit Institution Bali can improve its performance through Corporate Social Responsibility based on local wisdom.

Local wisdom is carried out by (Rosilawati et al 2015) and Danone's Corporate Social Responsibility is based on Tri Hirta Karana which means to achieve human happiness must maintain good relations with God, humans, and the environment.

Ngono Ya Ngono Ning Aja Ngono

A company leader must pay attention to the ethics of their policies and behavior to avoid destroying the company's reputation. So, this philosophy can simply be summed up with responsible freedom. Although the company can achieve the desired economic potential, the value of truth must be considered. The form can be in the form of direct grants, community economic development, environmental preservation programs, or other forms that benefit the environment and surrounding communities (Pujiyono et al. 2017). In another philosophy, it is interpreted as a reflection of *ingsun titip tajug lan fakir miskin* in the practice of Corporate Social Responsibility by using the philosophy of Sunan Gunung Jati. Thus, companies often create a program regarding projects related to the community and helping social problems as the essence of Corporate Social Responsibility practices entitled the philosophy of Sunan Gunung Jati Cirebon (Saadah 2021). The essence of Corporate Social Responsibility practices can be interpreted as corporate philanthropy based on local religious and cultural values (Setyorini, 2021).

Jer Basuki Mawa Beya

The company's wisdom and openness towards the community will have an impact on the recognition of the company's existence during society. In addition, the company's Corporate Social Responsibility activities function as insurance against the risk of loss of reputation which can harm the company's prospects and profit value (Hediger 2010). Success costs money. According to (Sen and Bhattacharya 2001), closure and deadlock in providing information will have an impact on social sanctions by society against companies.

Bebrayan Agung: Ing Ngarsa Asung Tuladha, Ing Madya Mangun Karsa, Tut Wuri Handayani

Javanese society in terms of leadership philosophy has a trilogy from Ki Hajar Dewantara. This provides a deep meaning for the community, especially corporate

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organizations in implementing community social activities based on cultural values (Nugroho et al. 2020). The philosophy of Ki Hajar Dewantara is Bebrayan Agung: ing ngarsa asung tuladha, ing madya mangun karsa, tut wuri handayani. When correlated with the company, it must be an example of managing the environment and society. This meaning is from *ing ngarsa sung tuladha* - the front part can be an example of goodness. Management in terms of environment and community activities must be programmed and become the main priority of the company. This is used as part of a business plan within the framework of Corporate Social Responsibility (Badria et al. 2021).

The second is*, ing madya mangun karsa* which means that in the middle of the company you have to be a good mover or raise enthusiasm (Nugroho et al. 2020). Pushing in this case in front and pulling behind to keep moving. Companies as social entities must understand their role as part of other community members, therefore, when during society companies must move the social dimension of economic activity and the surrounding environment. This goal is useful for building value between companies and society (Sharma, Ratri, and Krishnamachari 2012).

The third is *tut wuri handayani*, namely when behind, the company must act as a driving force in the front to keep moving (Nugroho et al. 2020). The existence of the company is not only in front but sometimes behind as a member. This is when the company is left behind, the company cannot be passive, it must remain active in empowering economic potential and encouraging existing activities in the community, implementing the concept of Corporate Social Responsibility, companies only provide direct grants to provide stimulants in encouraging activities carried out by the community (Pujiyono et al. 2017).

Pager Mangkok Luwih Bakuh Tinimbang Pager Tembok

When correlated with the company as an economic entity in society, it must portray itself as a social entity that is honest, reliable, and cares about the welfare of society as a whole (Gössling and Vocht 2007). Its presence in society must be proven by contributions, not by luxury buildings or factories. Contributions must be adjusted to the needs and benefits of the surrounding community. With a measurable and sustainable contribution, local community members also help maintain security. Even when the company needs assistance from the community in certain matters, the community will consciously and spontaneously help. Thus, the company's contribution to society is called Corporate Social Responsibility (Cohen et al. 2020).

Enterprise Theory

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Enterprise theory is a concept that has been widely proposed and is an alternative to entity theory (Harahap, 1997); (Triyuono, 2000). This is because enterprise theory includes social and responsibility aspects. Enterprise Theory was born as a response to changes in the nature and conditions of the American economy at the beginning of the 20th century which had affected the condition of companies (Meutia, 2021). At that time, there was public ownership resulting in a separation between owners and management. (Haynes 2007) in his book, The Corporation states that the company began to experience its first crisis of legitimacy during the outbreak of merger activity in the early 20th century. (Suojanen 1954) observed that company management at that time showed new behavior in the form of annual reports published by large companies indicating a tendency towards corporate social concepts. The annual report reveals new concepts used by companies such as distributions of income and distributions of revenues.

(Suojanen 1954) states that the concept of distributions of income includes the role of management turning into a company custodian with the aim of sustainability and growth of the company rather than just representing shareholders. The company in this case becomes the center of participant decision-making in the organization. (Suojanen 1954) introduced the concept of value-added and submitted a value-added statement as a supplementary report to analyze the added value of production and distribution among organizational participants. In this theoretical concept, the center of attention is all parties involved or who have an interest, either directly or indirectly, in the company. Enterprise theory explains that accounting must serve not only company owners but also people who are more socially styled and oriented to the interests of stakeholders than stockholders Triyuono (2006).

Stakeholder Theory

Corporate Social Responsibility as a Strategy for Shareholders and other stakeholders Corporate Social Responsibility is often considered synonymous with the "triple bottom line" (Elkington, 1994) of the company, which balances responsibility towards the company's shareholders (economic), community (social), and environmental (ecological) (for a follow-up review of definitions (Carroll and Shabana 2010); (Dahlsrud 2008); (Schmeltz 2012) outlines two strategies regarding CSR adoption: shareholder strategy; and stakeholder strategy. Shareholder strategy is rooted in neo-classical and supports an indirect approach to Corporate Social Responsibility. The theory asserts that corporations are primarily responsible to their owners and thus, the goal is to increase their profits (Hayek 1969). (Friedman 1970) argues that managers do not have the competence to deal with social issues holistically He saw the

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government as more competent to allocate taxes from corporate profits to politically desirable projects.

In addition, (Davis 1971) questioned whether private companies should not be given legitimacy to decide whether social problems are handled through Corporate Social Responsibility. Stakeholder theory argues that companies should be directly involved in Corporate Social Responsibility to ensure a sustainable future infrastructure for their operations, to preempt government regulations, and to create competitive advantage by using Carroll and Shabana's Corporate Social Responsibility, (2010). In today's environmental business, stakeholders increasingly perceive companies as being responsible for environmental and social issues (Schoeneborn, Morsing, and Crane 2020). Carroll and Shabana (2010, p. 92) detect a trend in the literature where Corporate Social Responsibility is juxtaposed against maximizing shareholder value. However, in contemporary work, shareholder and stakeholder views agree that long-term profitability should be the underlying principle of a company. This compromise is often referred to as shareholder value enlightenment in the literature (Lueg, Pedersen, and Clemmensen 2015).

METHODS

The approach used in this study is qualitative research using a critical case study approach. A case study is an approach or strategy that "focuses on understanding the dynamics present within a single setting." Data sources used by researchers are primary data sources and secondary sources. Primary data sources were obtained directly by the reviewers through informants during interviews. Collecting data using interviews and documentation. Data analysis uses analytical techniques according to Miles and Huberman with steps; data reduction; presentation of data; conclusion/verification.

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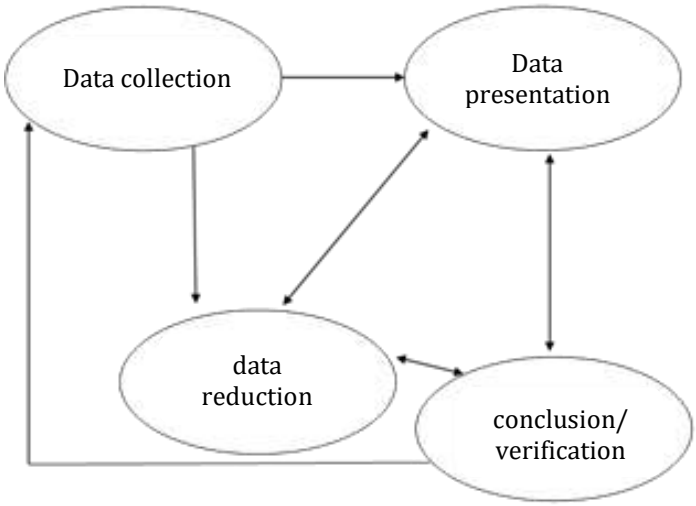


Figure 1. Research Steps

RESEARCH AND RESULTS

Corporate Social Responsibility of PT PLN (Persero) UP3 Mojokerto

Corporate Social Responsibility or corporate social responsibility is a business practice that aims to promote sustainable social, environmental, and economic values. The Corporate Social Responsibility implemented at PT PLN (Persero) UP3 Mojokerto is the company's effort to fulfill its social responsibility as a company that has an important role in meeting the needs of electrical energy in Indonesia.

The commitment of PT PLN (Persero) UP3 Mojokerto in carrying out Corporate Social Responsibility is to provide benefits to the community and the surrounding environment, as well as to contribute to sustainable development. PT PLN (Persero) UP3 Mojokerto is also committed to considering the social, environmental, and economic impacts of the company's operations and trying to minimize the negative impacts. Corporate Social Responsibility also seeks to strengthen partnerships with various stakeholders, including the government, communities, and customers, in developing effective and sustainable Corporate Social Responsibility programs. “PT PLN (Persero) is committed to contributing to running a business that upholds sustainability. This commitment is then embodied in the Sustainable Business Principles which apply to all PLN management, employees, and partners. These principles are based on the pillars of economy, environment, social and governance” Informant Interview by Mr. Yudi Lordianto UP Manager Customer Service.

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Reflection On *Ngono Ya Ngono Ning Aja Ngono* In The Implementation Of Corporate Social Responsibility

The form of PT PLN (Persero) UP3 Mojokerto in reflecting the philosophy of *ngono ya ngono* namely PT PLN (Persero) UP3 Mojokerto provides concern for PLN Cares in Betet Nganjuk and Mojokerto Joints. PLN's concern has a goal to care for the environment and can be sustainably utilized by the community. Nganjuk Betet Farmer Tourism is conceptualized as Integrated Farmer Tourism which is designed to take advantage of dirty river flow and then used as a modern boat tour that can be enjoyed by the local community. And the Betet Farmer Tour is conceptualized in PLN Green Energy which is an integral part of the PLN Cares TJLS program. So, when it runs every year, of course, there will be progress, bro, anything will be built every year, and indeed in stages. And indeed, starting in 2019 until now, PLN is present in our midst to support this Betet tour, bro. And indeed, PLN's goal here is purely to help the people here through tours that are empowered by the people themselves. Of course, the benefits will also be generated by the community. The term here is not for personal gain or certain groups, bro, so it's for empowerment, right, bro?" Informant interview by Mr. Heri Siswanto Head of Betet Farmer Tourism Manager (PT PLN Stakeholder (PERSERO) UP3 Mojokerto.

***Jer Basuki Mawa Beya* Reflection on The Implementation of Corporate Social Responsibility**

The form of PT PLN (Persero) UP3 Mojokerto reflects the philosophy of Jer Basuki Mawa Beya, namely PT PLN (Persero) UP3 Mojokerto providing masks and personal protective equipment during Covid 19 and humanitarian assistance. This is a form of concern for the company during the health crisis in this world. In addition to the company's goals that prioritize the pillars of the economy, society, and environment. Implementation during this pandemic was a major suggestion from stakeholders, namely the Mojokerto City Government and the Nganjuk Regency Government in terms of crisis management. Therefore this program was designed from task force planning to gradual program evaluation. Statement from “PT PLN (Persero) is committed to contributing to running a business that upholds sustainability. This commitment is then embodied in the Sustainable Business Principles which apply to all PLN management, employees, and partners. These principles are based on the economic, environmental, social, and governance pillars.” Informant Interview by Mr. Yudi Lordianto UP Manager Customer Service.

Reflections On *Bebrayan Agung: Ing Ngarsa Asung Tuladha, Ing Madya Mangun Karsa, Tut Wuri Handayani* in Implementing Corporate Social Responsibility

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PT PLN (Persero) UP3 Mojokerto as in reflecting on Ing Ngarsa Sung Tuladha. The company is capable and becomes an example in managing its environment and surrounding communities from the PLN Cares program that has been implemented. In line with the following statement "PLN has received various appreciations from stakeholders related to the management of TJSL. Commitment in implementing TJSL in a company that has an impact on society is also appreciated with various CSR awards and contributions to achieving SDGs." Informant Interview by Mr. Yudi Lordianto UP Manager Customer Service.

The form of PT PLN (Persero) UP3 Mojokerto reflects the philosophy of Bebrayan Agung Ing Ngarsa Sung Tuladha, namely the company has won several awards, won several awards including Platinum for the Betet Tourism Village Indonesia Sustainable Development Goals Awards (ISDA) 2021, Platinum for Integrated Educational Tourism for Joints and Electricity the dragon in the 2020 Indonesia CSR Awards (Social, Investment, & Sustainability Development), 1st place in the 2020 CSR PLN Awards in the Betet Farmer Tourism Community Empowerment category, in 2020 won the TOP CSR Awards in the star 5 category Top Leader on CSR Commitment. As well as winning the Top Ten CSR Awards 2022 Mojokerto City. This award was reflected by PT PLN (Persero) UP3 Mojokerto as Ing Ngarsa Sung Tuladha. This means that the company has to be able and be an example in managing its environment and the surrounding community from the PLN Cares program that has been implemented. In line with the following statement "PLN has received various appreciations from stakeholders related to the management of TJSL. Commitment in implementing TJSL in a company that has an impact on society is also appreciated with various CSR awards and contributions to achieving SDGs." Informant Interview by Mr. Yudi Lordianto UP Manager Customer Service.

The company's reflection on the philosophy of Ing Madya Mangun Karsa at PT PLN (Persero) UP3 Mojokerto is to assist the Mojokerto City Government in terms of empowering the Majapahit river Brantas maritime tourism by providing tour boats of 4 marine tourism units. The provision of this ship is a form of Social and Environmental Responsibility from PT PLN (Persero) UP3 Mojokerto in supporting the acceleration of the Majapahit marine tourism development program in Mojokerto City. PLN is also present and has hopes and synergy with the government to accelerate the creative economy area on Majapahit land and fully support the Majapahit national tourism strategic area. In line with the following statement, "The TJSL program implemented at PLN is following the 17 TPB which consists of social pillars. Economy. Environment, and law & governance by focusing on several priority SDGs that are directly related to business processes and natural disaster management programs." Informant Interview by Mr. Yudi Lordianto UP Manager Customer Service.

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The company's reflection on *Tut wuri handayani's* philosophy is the development of Betet hydroponic SMEs, the Mojokerto City Anniversary dumplings creation competition using industrial electric stoves, strengthening of electrifying agriculture electricity by the dragon of MSME electricity development. Several implementations of Corporate Social Responsibility aim to support tourism potential through PLN Cares and serve as a platform for educating groups of organic vegetable farmers, dragon fruit, housewives, and the union community. PT PLN (Persero) UP3 Mojokerto fully supports by providing training to farmers with the hydroponic method without the use of pesticides, providing education on the use of electricity for irrigation as well as effective UV lighting at night so that they get light for 24 hours straight. This will have an impact on increasing community agricultural productivity. In line with the following statement "Millennium farming, hydroponic (vegetable) farming and melon farming. This empowerment starts in 2021 and the people here are also empowered by it. The results from the farm will also return to our tour. There are tours but there is also education, the program is indeed conceptualized in such a way, bro. We are also guides and pilot projects in similar programs such as in Madiun, Pasuruan, Lamongan. Informant interview by Mr. Samuin Treasurer of the Integrated Educational Tour of the Traditional Village of Sendi (Stakeholder of PT PLN (PERSERO) UP3 Mojokerto).

Reflection Of *Pager Mangkok Luwih Bakuh Tinimbang Pager Tembok* in Implementing Corporate Social Responsibility

The company's reflection on the philosophy of Pager Mangkok Luwih Bakuh instead of Wall Pager at PT PLN (Persero) UP3 Mojokerto is an activity during Ramadhan which is carried out routinely by all company employees by distributing free *takjil* in the Mojokerto area and each company unit. This is all spread throughout the units consisting of the Pacet area, the City of Mojokerto, Kertosono, Mojoagung, and several other units in the 4 districts/cities of the region. The activity aims to give alms and improve the social spirit of employees to share in the holy month of Ramadan every year. Besides that, this activity also collaborated with several MSMEs in the Ramadhan Bazaar which involved MSMEs in the surrounding community. In this case, the company as an economic entity in society has described itself as a social entity that is honest, reliable, and cares about the welfare of society as a whole (Gossling and Vocht, 2007).

Corporate Social Responsibility Disclosures

Companies that tend to avoid reporting on the implementation of Corporate Social Responsibility are small to medium-scale companies because these companies consider reporting to be a burden on the company which reduces income from profits

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earned. On the other hand, in large companies that have high profits, the demands of stakeholders in increasing company value, one of which is implementing this reporting (Conway, 2019; Wicakso no & Kholid, 2019). The existence of Corporate Social Responsibility reporting is reflected in being able to provide a positive image for the company. PT PLN (Persero) is classified as a large company, in its reporting, it discloses Corporate Social Responsibility reporting in one integrated annual report, namely the Environmental Social Responsibility Report (TJSL) which can be accessed by the public.

Corporate Social Responsibility Based on Javanese Local Wisdom

The Javanese philosophy above which has taken root in society and is manifested in Corporate Social Responsibility activities which are then reduced to the 3P concept, this shows the relationship between culture and the value of Corporate Social Responsibility practices in a scientific concept. Culture, the uniqueness of the Javanese philosophy, and Corporate Social Responsibility a wealth construction owned by the local community. PT PLN (Persero) UP3 Mojokerto's Corporate Social Responsibility is well implemented, with one of its objectives being to improve sustainable community welfare.

In Javanese society that still upholds the values of traditional Javanese philosophy, the implementation of Corporate Social Responsibility is well controlled by not carrying out Corporate Social Responsibility carelessly and never getting sanctions from the community in the form of reprimands and others, so on the contrary the company gets a lot of thanks from the community. around. The company has also carried out Corporate Social Responsibility well, by empowering and advancing the community through the excellent programs that have been implemented. Like the following statement "The TJSL program is carried out in all PLN operational areas following prioritization in the form of assistance that is in line with the priority pillars of PLN's TPB and provides benefits to recipients of TJSL and PLN directly or indirectly." Informant Interview by Mr. Yudi Lordianto UP Manager Customer Service.

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The following picture shows the implementation of Corporate Social Responsibility at PT PLN (Persero) UP3 Mojokerto, which is an implementation of traditional Javanese philosophical values based on local wisdom. Business operations based on stakeholder interests and recognition/legitimacy from the community are indeed the objectives of Corporate Social Responsibility activities carried out by PT PLN (Persero) UP3 Mojokerto. However, these activities are essentially the responsibility of the company towards the environment, society, and nature. In this case, a culture that is in line with local wisdom encourages people to act by the culture and identities, and characteristics of the local community.



Figure 2. Implementation of Corporate Social Responsibility at PT PLN (Persero) UP3 Mojokerto Based Javanese Local Wisdom

CONCLUSION AND RECOMMENDATIONS

The implementation and disclosure of Corporate Social Responsibility in the 3P dimension carried out by the company are interpreted by stakeholders as a form of sustainable corporate responsibility. The cultural characteristics possessed by Indonesian people have the value of diversity, cooperation, and high togetherness which gives enthusiasm to the local community in carrying out Corporate Social Responsibility activities. This is also corporate philanthropy in the implementation of Corporate Social Responsibility. Regarding stakeholder theory, cultural values are embodied in the implementation and disclosure of Corporate Social Responsibility. All stakeholders have the right to accept implementation by responsible companies involving economic, social, and environmental aspects.

There are elements of Javanese culture and local wisdom such as" *Ngono ya ngono ning aja ngono, Jer Basuki Mawa Beya, Bebrayan agung : ing ngarsa asung tuladha, ing madya mangun karsa, tut wuri handayani, Pager mangkok luwih bakuh tinimbang pager tembok"* can encourage people to always adhere to local wisdom

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rooted in their ancestors. The aspect of local wisdom has become a hereditary guideline including in the company's operational activities to link it to the company's operational activities and all aspects related to Corporate Social Responsibility and its disclosure. This local culture and wisdom is reflected in the implementation of Corporate Social Responsibility carried out by PT PLN (Persero) UP3 Mojokerto. This implementation is considered as Corporate Social Responsibility based on Javanese local wisdom that has been implemented at PT PLN (Persero) UP3 Mojokerto. For further research, local values and wisdom can be applied in companies and other entities and can be used as benchmarks by companies and entities.

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