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THE IMPLEMENTATION OF PROVISION CORPORATE SOCIAL RESPONSIBILITY (CSR) TO COMMUNITY SOCIAL LIFE BY PT. BANK TABUNGAN NEGARA OF DENPASAR BRANCH OFFICE

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THE IMPLEMENTATION OF PROVISION CORPORATE SOCIAL RESPONSIBILITY (CSR) TO COMMUNITY SOCIAL LIFE BY PT. BANK TABUNGAN NEGARA OF DENPASAR BRANCH OFFICE

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ABSTRACT:

Basically, by implementing CSR there are many benefits that will be received. One of them is if the company finds other potential in the area where the company is developing its production, the community and the government will support more quickly the existence of the company, because the image that the company has built has been good with the implementation of CSR programs and the most important is the impact felt by the community from the program. The company's CSR is very positive. Based on the background above, the main problem is 1) How is the implementation of provision Corporate Social Responsibility (CSR) to the community social life by PT Bank Tabungan Negara of Denpasar Branch Office. 2) What factors are inhibitors of the implementation of Corporate Social Responsibility (CSR) by PT. Bank Tabungan Negara of Denpasar Branch Office?. The methodology used in the preparation of this scientific work is 1) The type of research is to use the type of empirical research (law in action); 2) The nature of the research is descriptive; 3) Data and data sources, namely primary data as main data and secondary data in the form of legal material is used as support data; 4) Data collection techniques are carried out with the technique of collecting document studies, interviews (interviews), observations / observations in the context of research the application of the provision of Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara in Denpasar Branch Office; and 5) Data processing and analysis, after the legal data that has been collected is processed and analysed qualitatively and quantitatively, the analysis results are presented in descriptive analysis. Based on the description above, it can be concluded that the application of the provision of Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara in Denpasar Branch Office is mandatory to carry out, in accordance with the mandate of Article 74 of Law No.40 of 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. PT. Bank Tabungan Negara is a limited liability company that the business is engaged in banking. There are 2 (two) methods for treating CSR in PT. Bank Tabungan Negara in Denpasar branch office, namely: the first method of Cause Branding, is the Top Down approach. The company determines what social and environmental issues must be addressed, and the second method of Venture Philanthropy, is the Bottom Up approach. The company helps various non-profit parties in the community in accordance with the needs and desires of the community. Inhibiting Factors of PT. Bank Tabungan Negara in applying Corporate Social Responsibility (CSR), which can be seen from 2 factors, namely Internal inhibiting factors and external *inhibiting factors*

Keywords: *Implementation, Corporate Social Responsibility.*

INTRODUCTION

Social Responsibility (CSR) is a commitment of the company or the business world to contribute to the development of a sustainable economy by paying attention to corporate social responsibility and focuses on the balance between attention to economic, social, and environmental aspects. Conceptually, CSR is an approach where companies integrate the social concerns in their business operations and in their interactions with stakeholders based on the principle of volunteerism and partnership (Fahmi dan Irham, 2013).

The implementation of provision CSR has many benefits to be received. One of them is if the company finds other potential in the area where the company is developing its production, then the community and the government will support more quickly to the existence of the company, because the image that the company has built has been good with the implementation of CSR programs and the most important is the impact felt by the community from the company's CSR program is very positive. The long-term implementation of CSR will have an impact on community trust and development.

The 1945 Constitution of the Republic of Indonesia Article 5 verse (1), Article 20 and Article 33 mandates the welfare of the Indonesian people, so that one of the laws born from the mandate of the 1945 Constitution of the Republic of Indonesia is Law No.40 of 2007 concerning Limited Liability Company, Law Number 40 of 2007 in the context of Corporate Social Responsibility (CSR) and or interpreted as corporate social responsibility for the welfare of society.

Corporate Social Responsibility (CSR) has become a global issue, although it has become a global issue, until now there has not been a single definition of Corporate Social Responsibility (CSR) that is accepted globally. Etymologically Corporate Social Responsibility (CSR) can be interpreted as corporate or corporate social responsibility Gunawan Widjaja, 2008

The provisions of Article 1 number 3 of Law Number 40 of 2007 explained that Social and Environmental Responsibility is the Company's commitment to participate in sustainable economic development in order to improve the quality of life and environment that is beneficial, both for the Company itself, the local community, and society in general.

Corporate Social Responsibility (CSR) is the company's responsibility towards the stakeholders, and also the company's responsibility towards shareholders. Until now, the notion of CSR is still diverse and has different definitions from one another. Globally, CSR is a company's commitment to have responsibilities to consumers, employees, shareholders, the community and the environment in all aspects of the company's operations. CSR is closely related to "sustainable development", where there is an argument that a company in carrying out its activities must base its decisions not only on financial factors, such as profits or dividend but also must be based on social and environmental consequences for the present and long term

According to Edi Suharto, CSR is "the concern of companies that set aside some of their profits (profits) for the benefit of human development (people) and the environment (planet) in a sustainable manner based on proper and professional procedures" (In general, Corporate Social Responsibility (CSR) is an improvement in the quality of life means that there is a human ability as an individual member of the community to be able to respond to existing social conditions, and can enjoy, utilize and maintain the environment or can be said to be an important process in

managing costs incurred and profits from business activities and stakeholders both externally and internally (Reza Rahman, 2009).

Corporate Social Responsibility (CSR) or corporate social responsibility is regulated in the provisions of Article 74 of Law Number 40 Year 2007 basically regulating the following matters:

1. This social responsibility is mandatory for companies that carry out their business activities in the fields and / or related to natural resources. What is meant by "a company that carries on its business activities in the field of natural resources" is a company which business activities manage and utilize natural resources.
2. This social responsibility is a corporate obligation that is budgeted and calculated as a company expense which the implementation is carried out due to propriety and fairness.
3. Regarding sanctions, it is said that companies that do not carry out social responsibility obligations will be subject to sanctions in accordance with the provisions of the relevant legislation.

Providing Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara of Denpasar Branch Office is mandatory to be implemented, in accordance with the mandate of Article 74 of Law Number 40 Year 2007. PT. Bank Tabungan Negara of Denpasar branch office is a limited liability company which business is engaged in banking.

Bank is as one of the legal entities, according to Agus Budiarto (Agus Budiarto, 2012), the national economic development which was promoted around 1967, encouraged the increase in the number of these legal entities. Banks are defined as financial institutions which business activities are raising funds from the public and channelling these funds back to the community and providing other bank services. While the notion of financial institutions is every company engaged in the field of finance in which its activities are only raising funds or only channelling funds or both (Kasmir, 2012).

In connection with the understanding of banks, Article 1 number 2 of Law Number 10 of 1998 concerning Banking (hereinafter referred to as the constitution number 10 of 1998) states "Banks are business entities that collect funds from the public in the form of deposits and distribute them to the public in the form of credit. and or other forms in order to improve the lives of many people".

Providing Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara is a mandatory thing to do, in accordance with the mandate of the provisions of Article 1 number 3 and Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies, but in this case whether PT. Bank Tabungan Negara of Denpasar Branch Office has effectively implemented Corporate Social Responsibility (CSR) to the community social life and whether there are any inhibiting factors, both internally and externally in implementing Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara. Based on the above background, it is interesting for the writer to raise a scientific paper entitled The implementation of provision Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara of Denpasar Branch Office.

Problem

Based on the background description of the problem, the main problem can be formulated as follows:

1. How is the implementation of the provision Corporate Social Responsibility (CSR) to the community social life by PT Bank Tabungan Negara of Denpasar Branch office?

2. What factors are inhibiting PT. Bank Tabungan Negara in implementing the provision of Corporate Social Responsibility (CSR)?

Research Methods

1. Types of research

Discussing this problem the writer uses the type of empirical research (law in action) which is a study that moves from the gap between *das solen* and *das sein*, namely the gap between theory and the real world, the gap between theoretical circumstances with legal facts, and / or the situation of ignorance studied for the fulfilment of academic satisfaction. The Approach based on applicable laws and field practices related to the implementation of the provision Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara of Denpasar Branch Office.

2. Nature of Research

Descriptive research, this research describes precisely the nature, symptoms with other symptoms in the community in the context of the implementation of provision Corporate Social Responsibility (CSR) to the community social life by PT. Bank Pembangunan Negara of Denpasar Branch Office.

3. Data and Data Sources

Empirical legal research on primary data is as main data and secondary data in the form of legal materials are used as support. Primary data is data obtained directly from the Bank, which is the CSR section about the object under study, while secondary data is in the form of primary legal data which includes legislation, and secondary legal data which includes books, research results, legal journals, and legal opinions. Source of library research data (Library Research) is data obtained from literature books which are theories that are used as a foundation in solving problems to be discussed. Field research data sources (Field Research) are data obtained by coming directly to the field (PT. Bank Tabungan Negara of Denpasar Branch Office).

4. Data collection technique

Data collection was carried out by the technique of collecting document studies, interviews, observations / observations in the context of research the implementation of provision Corporate Social Responsibility to the community social life by PT. Bank Pembangunan Negara of Denpasar Branch Office.

5. Processing and data analysis

The legal data that has been collected is processed and analysed qualitatively and quantitatively, then the results of the analysis presented in this scientific paper are carried out with decomposition accompanied by the maximum possible discussion to obtain research results the implementation of provision Corporate Social Responsibility to the community social life by PT. Bank Tabungan Negara of Denpasar Branch Office.

Discussion

1. The implementation of the provision Corporate Social Responsibility (CSR) to the community social life by a Limited Liability Company

Providing Corporate Social Responsibility (CSR) to the social life of the community by PT. Bank Tabungan Negara of Denpasar Branch Office is mandatory to carry out, in accordance

with the mandate of Article 74 of Law Number 40 Year 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. PT Bank Tabungan Negara of Denpasar Branch Office is a limited liability company whose business is engaged in banking.

Corporate Social Responsibility (CSR) is regulated in the provisions of Article 74 of Law Number 40 Year 2007 regarding Limited Liability Companies basically governing the following matters:

- a. This Social Responsibility is mandatory for companies that carry out their business activities in the fields and / or related to natural resources. What is meant by "a company that carries on its business activities in the field of natural resources" is a company which business activities manage and utilize natural resources. Whereas what is meant by "a company that carries on business activities related to natural resources" is a company that does not manage and does not utilize natural resources, but its business activities have an impact on the function of natural resource capabilities.
- b. This Social Responsibility is a corporate obligation that is budgeted and calculated as a company expense which implementation is carried out with due regard to propriety and fairness.
- c. Regarding sanctions, it is said that companies which do not carry out their social responsibility obligations will be subject to sanctions in accordance with the provisions of the relevant laws and regulations.

Based on the results of an interview with Mr. Januardi as Deputy Service Manager, April 17, 2020 explained that the category of CSR programs. The implementation of provision CSR programs can be categorized according to the company's needs and the objectives of the company's CSR. There are 6 alternative CSR programs that companies can choose by considering the company's goals, type of program, potential benefits to be gained include (Januardi, 2020).

- a. Cause promotion
This type of program provides a number of funds as a form of CSR contribution or other resources to increase public awareness of a social problem or to support fundraising, community participation or in the context of corporate social marketing recruiting volunteers for certain activities.
- b. Cause related marketing
This program, the company is committed to donating a certain percentage of income to a social activity based on the amount of product sales.
- c. Corporate social marketing
The company develops and implements campaigns to change people's behaviour with the aim of improving public health and safety, preserving the environment, and improving people's welfare. This campaign focuses on changing behaviour related to health issues, protection against accidents, the environment and community involvement.
- d. Corporate philanthropy
The company makes direct donations in the form of donations to certain communities. The donations are in the form of cash grants, aid packages and services free of charge. Corporate philanthropy deals with social issues that are a priority concern of the company.
- e. Community volunteering

The company supports and encourages employees, franchise holders or retail merchant partners to volunteer their time to help local community organizations and the communities targeted by the program.

- f. Socially responsible business practice
Business practices in which companies make investments that support solving a social problem to improve community welfare and preserve the environment.
- g. Corporate Social Responsibility Strategy
The efforts made by the company in ensuring the achievement of CSR objectives are carried out with various strategies.

Based on interviews with Januardi Deputy Service Manager of Denpasar Bank Tabungan Negara Branch Office, the various strategies must be adjusted to the stakeholder's vision, mission, goals, objects and real needs. These strategies include:

- a. Program with centralization
The application of this CSR centralized program is centered on the company. Companies that plan, determine the type of program, formulate corporate strategies, and simultaneously implement the planned program. The implementation with this centralization program is from the company's initiative.
- b. Decentralized programs
It is an activity that comes from community proposals, where the company will periodically communicate with the community to find out the needs of the community at this time.
- c. Mixed Type

This mixed typed program combines centralization and decentralization.

Some parties revealed that CSR would add the company's burden but not a few also assumed that CSR was an effort to establish harmonious relations with the community so that the company's activities were supported by the community. For this reason, management is needed in implementing CSR. The various management patterns in implementing CSR are explained as follows:

- a. The implementation of charity philanthropy-based responsibilities means that social responsibility activities are generosity, short-term incidental. Here, the community is made an object that must get help, so the company is a generous party who is ready to give at any time. Examples of the implementation of social responsibility (social responsibility) such as: natural disaster assistance, food assistance, holiday assistance, community assistance around, scholarships, product giving and so on.
- b. Strategy in the form of social activity, is a strategy of implementing social responsibility (social responsibility) with the help of services to alleviate or help alleviate the community. The real examples of the implementation of this type of social responsibility, such as the implementation of healthy walks, the operation of cleft lip surgery, blood donor organizations, Eid day facilitation, providing free training services, training, use of distribution facilities, organizing volunteers in social activities and the like.
- c. Community development strategy, placing stakeholders in the common interest paradigm of the principle of symbiotic mutualism as the basis for implementing social responsibility. The stakeholders are involved in a resource-based partnership pattern, where partners are given the opportunity to be part of the stakeholder shareholders to have the opportunity to improve welfare through empowerment that is jointly managed through productive activities such as income generating, share ownership by stakeholders (such as bonus shares for employees and directors), fund rolling, integrated farming systems, community

fibre farm programs, small and medium sized enterprise programs, social infrastructure support programs, and other forms of stakeholder company cooperation.

The Context of Corporate Social Responsibility Evaluation based on interviews with *Januardi as Deputy Service manager at the Bank Tabungan Negara of Denpasar Branch Office on April 17, 2020*, explained that the CSR program requires monitoring and evaluation in order to improve for the future and the company's sustainability. Evaluation and monitoring are intended to determine the achievement of CSR programs that have been implemented. For that, the measurement of CSR programs is needed. A program that is implemented is not only implemented, but also measured to what extent the program has implications for stakeholders and parties involved in the course of the program as an evaluation of the programs that will be carried out next. Criteria for measuring CSR programs that emphasize performance, benefits and impacts of activities require key work indicators in implementing CSR. The most effective indicators are qualitative. These indicators:

- a. Leadership;
- b. Proportion of assistance;
- c. Transparency and accountability;
- d. Coverage area;
- e. Planning, mechanism, monitoring and evaluation;
- f. Stakeholder engagement;
- g. Sustainability;
- h. Real results (outcome).

The existence of CSR measurements based on the 7 indicators explained in the opinion above, that each element in the CSR stakeholders plays an important role in the implementation of CSR programs, it is stated that the tangible results of the implementation of the program show how the program impacts the community. Based on the opinions above, what will be used as measurements in this study are indicators of leadership, environment, proportion of assistance, transparency and accountability, area coverage, planning, mechanism, monitoring, evaluation, stakeholder involvement, tangible results and sustainability.

Government Regulation Number 47 Year 2012 Concerning Social and Environmental Responsibility of Limited Liability Companies is an implementation regulation from Law Number 40 of 2007 concerning Limited Liability Companies. In Article 2 of Government Regulation Number 47 Year 2012 Concerning Social and Environmental Responsibility of Limited Liability Companies it is stated "Every Company as a legal subject has social and environmental responsibility". This means that every company that is legally incorporated by law has social and environmental responsibility. But in this case, it is not an obligation of the company except as regulated in Article 3.

Article 3 Government Regulation Number 47 Year 2012 Concerning Social and Environmental Responsibility of a Limited Liability Company states that "Social and environmental responsibility as referred to in Article 2 becomes an obligation for the Company to carry out its business activities in the field and / or related to natural resources based on the Law ". From the two articles above, it appears that there are differences in social and environmental responsibility, where social responsibility which is philanthropic and mandatory responsibility is distinguished.

Article 4 paragraph 2 of Government Regulation Number 47 Year 2012 Concerning Social and Environmental Responsibility of Limited Liability Companies formulates that the social

and environmental responsibilities undertaken can be addressed to the company's internal stakeholders as well as external corporate stakeholders.

The implementation of the provision Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara of Denpasar Branch Office, in this case has the responsibility that is the developer of the concept of Corporate Social Responsibility, including:

- a. Economic responsibility. The key word is: make a profit.
- b. Legal responsibility. The key word: obey the law.
- c. Ethical responsibility. The company has an obligation to run its business properly, good, fair and honest.
- d. Philanthropic responsibilities. In addition to conducting business for profit, complying with the law and being ethical, companies are required to be able to make tangible contributions that can be felt directly by the community.

Corporate Social Responsibility (CSR) there are many benefits to be received. One of them is if the company finds other potential in the area where the company is developing its production, then the community and the government will more quickly support the existence of the company, because the image that the company has built has been good with the implementation of CSR programs and most importantly the impact by the community from the program The company's CSR is very positive. The long-term implementation of CSR will have an impact on community trust and development.

There are 4 (four) indicators of the success of CSR based on an interview on April 27, 2020 Bagus Setio Kurniawan as part of Operation Unit Head in the implementation of Bank Tabungan Negara CSR Management, namely:

- a. In general, the success of CSR can be seen from the achievement of the ethical values it contains, which is also promoting social justice, sustainability and equity. Et
- b. Socially, the success of CSR can be judged by the level of corporate social legitimacy in the presence of social stakeholders.
- c. Businessly, the success of CSR can be seen from the increasing value of shares due to an increase in corporate social image.
- d. Technically, the success of CSR can be seen from the program achievements in the field of technical evaluation results.

The above indicator is an indicator that can be seen in general, but in reality, there are many indicators of the success of CSR programs that are adjusted to the type of institution or business being run.

The existence of CSR can touch the substance of the poverty problem that exists in a country. The CSR program is expected to be a mediation for developing the potential of the community in developing the creative economy and growing micro, small and medium enterprises.

CSR programs that are run must have two important things, commitment and action. If the corporation does not have a commitment to the welfare of society, then there is no action in return from the community. In other words, commitment and action must go hand in hand, if the corporation stays in its commitment, then sustainable economic development will be seen from the actions of the people who are starting to grow the economy.

2. The inhibiting factors of PT. Bank Tabungan Negara of Denpasar branch office in implementing the provision of Corporate Social Responsibility (CSR)

a. Internal Inhibiting Factor

The implementation of Corporate Social Responsibility (CSR) in a company, in the internal context of the company, needs to consider the relationship between various levels of existing positions, corporate culture, regulations and systems in the company, as well as a culture of information disclosure, while the external environment is a relationship company with stakeholders and the community around the company (CSR Bank BTN, 2020).

The Corporate CSR programs must be seen as a process in terms of how corporations participate in local development. From the results of the study it was found that the aspects of the benefits and suitability aspects received a positive appreciation from the community because this aspect was felt to be able to provide benefits to the dimensions of poverty in the communities around the corporation. In terms of aspects of the impact of the entire program for the community is also quite evenly distributed in various fields. This means that the impact of the CSR program is still being felt positively. As for the sustainability and empowerment aspects, it is considered still quite low because the program is still centred on corporations as implementers, so that the positive effects felt by the beneficiaries will disappear if the corporation stops funding. In addition, these two aspects are also considered to be quite low due to the lack of involvement of community groups and local institutions in program planning and implementation, because the fewer groups involved, the smaller the groups that benefit from the program.

Therefore, the implementation of CSR programs must use a bottom up and participatory approach causing a high degree of suitability of the program in the community. The impact of poverty alleviation can be seen both broadly (geographically) and substantially (program content).

With the trust of the community is a very important thing for every CSR program implementation. This is needed to determine the performance of programs that have been carried out. With the trust of the public, the company can conduct an evaluation to prepare the next strategic plan that can be done to improve the performance of the previous program. In the community development efforts, there are characteristics or indicators that indicate community trust, namely: a sense of community (a sense of belonging to the community); a level of commitment; the ability to solve problems (ability to solve problems); and access to resources.

There are two emphases to pay attention to this indicator that the use of resources can be obtained both from within the community (internal) and from outside the community (external) and access to the resources needed by the community is very diverse. Because of these different characteristics, the acquisition of community resources can be viewed in a broad or narrower perspective.

Measurement and application of indicators of success through community trust becomes important as one of the tools to measure the effectiveness of program success. But unfortunately, few companies have not implemented indicators to measure the success of CSR programs implemented, where PT. Bank Tabungan Negara of Denpasar Branch Office so far, has only been guided by reporting on the realization of activities to the centre for the implementation of the activity program. In the absence of measurements which is made directly. Whereas, the clear measurement and reporting can be used as one of the information that can be used to evaluate the implementation of the next program.

Another thing that can be used to see the successful implementation of a CSR program is to use evaluation criteria. Evaluation is done to see what has not been achieved from a program's goals and objectives. So that a new policy or new strategy can be made to improve the performance of CSR programs so that the next program can be implemented more effectively.

The role of the law in the association of life is as something that protects, gives a sense of security, security and order to achieve peace and justice for everyone. The law should provide justice, because it is the purpose of the law. Oversight from the government relates to the functioning of law in society, so our minds are directed to the reality of whether the law is valid or not. The problem seems simple, but behind the simplicity there are things that are very complicated.

Internal inhibiting factors of PT. Bank Tabungan Negara of Denpasar Branch Office interview on 27 April 2020 with Yashul Nisful Faris as Branch Shared Unit Head, in carrying out Corporate Social Responsibility (CSR), namely its application that the community is very supportive, during the State in this pandemic covid-19 BTN provided assistance groceries to the State to be distributed to the community and also in this covid situation carrying out the construction of temples in Tabanan Region. During CSR there are no inhibiting factors because it is strongly supported by management, Nominal CSR is given according to the company's ability. So, there is no minimum standard.

In legal theories there are 3 (three) things that will apply the law as a method. The validity of the legal methods is usually according to Soerjono Soekanto as follows:

- 1) The rule of law applies juridically, if the determination is based on a higher-level method (Hans Kelsen), or if it is shaped in a predetermined manner (W. Zevenbergen) or if it shows the necessary relationship between a condition and its consequences (J.H.A. Logemann).
- 2) The rule of law applies sociologically, if the method is effective, it means that the method can be enforced by the authorities even though it is not accepted by the citizens (the theory of power), or the method is valid because it is accepted and recognized by the citizens (recognition theory)
- 3) The legal method applies philosophically, meaning that it is in accordance with the ideals of the law as the highest positive value.

If it is analysed more deeply, to functionate the legal method, then a legal method must meet the three elements mentioned above, because:

- 1) If a legal method only applies legally, then it is most likely that the method is a dead (doderegel) method;
- 2) If it only applies sociologically (in the sense of a theory of power), then the method is a coercive rule (dwangmaatregel);
- 3) If applicable philosophically, then maybe the legal method is only the law aspired (iusconstituendum).

Corporate Social Responsibility or Environmental and Social Responsibility is the Company's commitment to participate in sustainable economic development in order to improve the quality of life and the benefit of environment, both for the company itself, the local community, and society in general.

In general, CSR is an improvement in the quality of life which means that there is a human ability as an individual member of the community to be able to respond to existing social conditions, and be able to enjoy, utilize and maintain the environment or can be said

to be an important process in managing costs incurred and the benefits of business activities of stakeholders both internally and externally.

b. External Inhibiting Factor

External inhibiting factors of PT. Bank Tabungan Negara of Denpasar Branch Office in implementing Corporate Social Responsibility (CSR), namely the lack of public participation in every activity externally. Community participation is community involvement in the process of planning and decision making about what is done, in implementing programs and making decisions to contribute resources or cooperate in special organizations or activities, sharing the benefits of development programs and evaluating development programs.

Community participation is a technical process to provide wider opportunities and authority for the community to solve various problems together. This division of authority is carried out based on the level of community involvement in the activity. Community participation aims to find better solutions to problems in a community by opening more opportunities for the community to contribute, so that the implementation of activities is more effective, efficient and sustainable.

Conclusion

1. The implementation of the provision Corporate Social Responsibility (CSR) to the community social life by PT. Bank Tabungan Negara of Denpasar Branch Office is mandatory to carry out, in accordance with the mandate of Article 74 of Law No.40 of 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. PT. Bank Tabungan Negara is a limited liability company which business is engaged in banking. That there are 2 (two) methods for treating CSR in PT. Bank Tabungan Negara of Denpasar Branch office, namely: the first method of Cause Branding, is the Top Down approach. The company determines what social and environmental issues must be addressed, and the second method of Venture philanthropy, is the Bottom Up approach. The company helps various non-profit parties in the community in accordance with the needs and desires of the community.
2. The inhibiting factors of PT Bank Tabungan Negara in implementing Corporate Social Responsibility (CSR), which can be seen from 2 factors, namely:
 - a. Internal inhibiting factors of PT. Bank Tabungan Negara in implementing Corporate Social Responsibility (CSR), namely its application that the community is very supportive, when the State was experiencing this co-19 pandemic case, Bank Tabungan Negara provided basic food assistance to the state to be given to people who were in need and also during this covid situation it provided assistance in the construction of temples in the Tabanan area. During CSR there are no inhibiting factors, because they are strongly supported by management, the nominal CSR is given according to the company's ability, so there is no minimum standard.
 - b. External inhibiting factors PT. Bank Tabungan Negara of Denpasar Branch Office implements Corporate Social Responsibility (CSR), namely the lack of community participation in every activity externally. Community participation is community involvement in the process of planning and decision making about what is done, in implementing programs and making decisions to contribute resources or cooperate in special organizations or activities, sharing the benefits of development programs and evaluating development programs. Community participation is a technical process for

provide wider opportunities and authority for the community to solve various problems together. This division of authority is carried out based on the level of community involvement in the activity. Community participation aims to find better solutions to problems in a community by opening more opportunities for the community to contribute so that the application of activities runs more effectively, efficiently, and sustainably.

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