

Penyelenggara:



ISIF 2023

INDONESIA SOCIAL INVESTMENT FORUM

AKSELERASI PENCAPAIAN SDGs PASCA-COVID-19

PLENARY 3 NO ONE LEFT BEHIND

Jalal

Social Investment Indonesia

The Westin Resort Nusa Dua, Bali

14 Desember 2023

Partner:



NUTRICIA





Agar 'No One Left Behind' Tak Sekadar Jadi Slogan: Fokus pada Peran Perusahaan

Jalal

Disampaikan pada sesi "No One Left Behind"
The 2023 Indonesian Social Investment Forum
Nusa Dua, 14 Desember 2023



Pengertian *Leave No One Behind* (LNOB)

(UNDP, 2018)



“People get left behind when they lack the choices and opportunities to participate in and benefit from development progress. All persons living in extreme poverty can thus be considered ‘left behind’, as can those who endure disadvantages or deprivations that limit their choices and opportunities relative to others in society.”

Taken together, the five factors elaborated in this paper constitute a framework that can be applied to this end. To leave no one behind, however, work cannot stop there. Early efforts to implement the pledge suggest three mutually reinforcing “levers” are required:

- i. **Examine:** disaggregated and people driven data and information;
- ii. **Empower:** civic engagement and voice; and
- iii. **Enact:** integrated, equity-focused SDG policies, interventions and budgets.

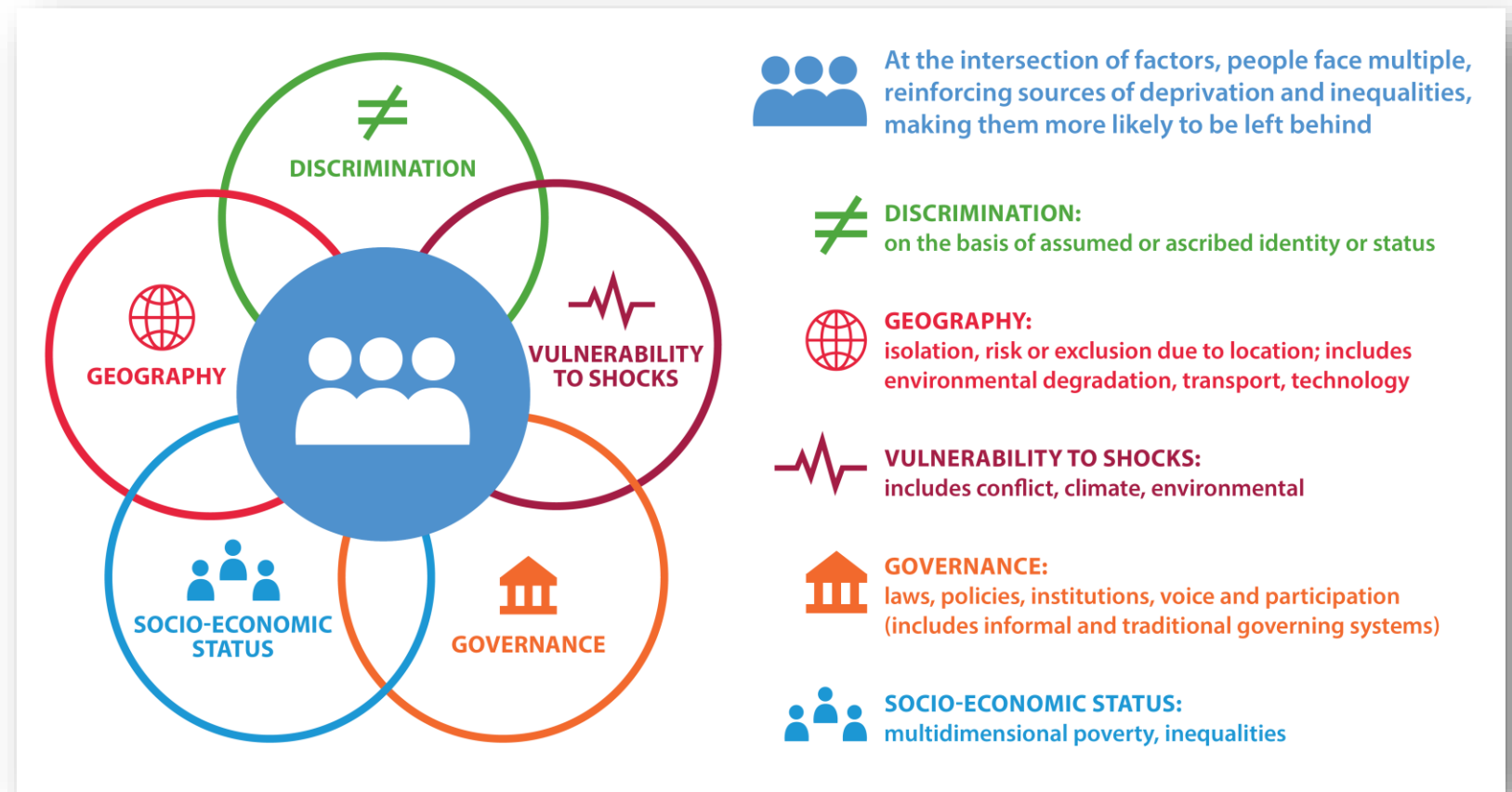
Tautan:

https://www.undp.org/sites/g/files/zskgke326/files/publications/Discussion_Paper_LNOB_EN_Ires.pdf

Kerangka Lima Faktor untuk LNOB (UNDP, 2018)

Diskriminasi, kerentanan terhadap *shocks*, tata kelola, status sosek dan geografi adalah sumber orang dan kelompok yang berpotensi *left behind*.

Mereka yang berhadapan dengan lebih dari satu faktor berisiko lebih tinggi.

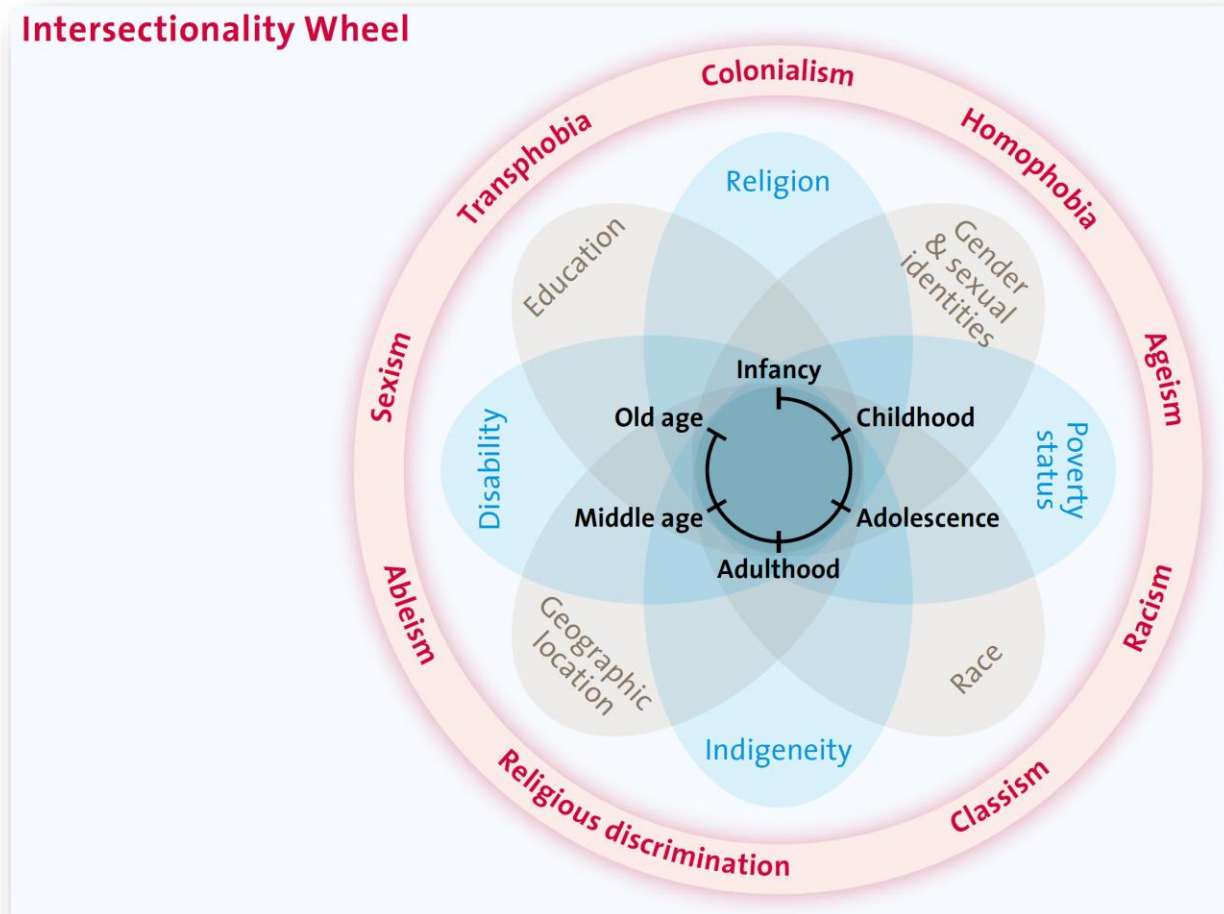


Tautan: https://www.undp.org/sites/g/files/zskgke326/files/publications/Discussion_Paper_LNOB_EN_Ires.pdf

Lebih Dekat dengan Interseksionalitas (UN Women, 2021)

Karena sifat interseksionalitas (Crenshaw, 1989; 2015) orang dan kelompok hidup dalam identitas, relasi, dan faktor-faktor sosial yang menentukan apakah mereka menjadi kelompok yang diuntungkan atau menjadi yang tidak beruntung.

Siapa pun, dan dari sektor apa pun, yang ingin menolong mereka keluar dari ketidakberuntungan perlu melihat interseksionalitas, yang salah satunya diwujudkan dalam *Intersectionality Wheel*.



Tautan: <https://www.unwomen.org/en/digital-library/publications/2022/01/intersectionality-resource-guide-and-toolkit>

LNOB dan Spesifitas Kebutuhan Dasar

(Kharas, McArthur, Ohno [eds.], 2019)

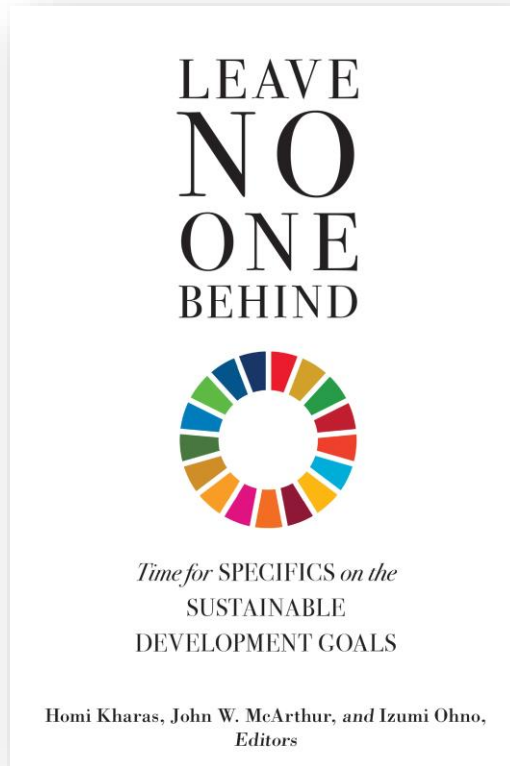
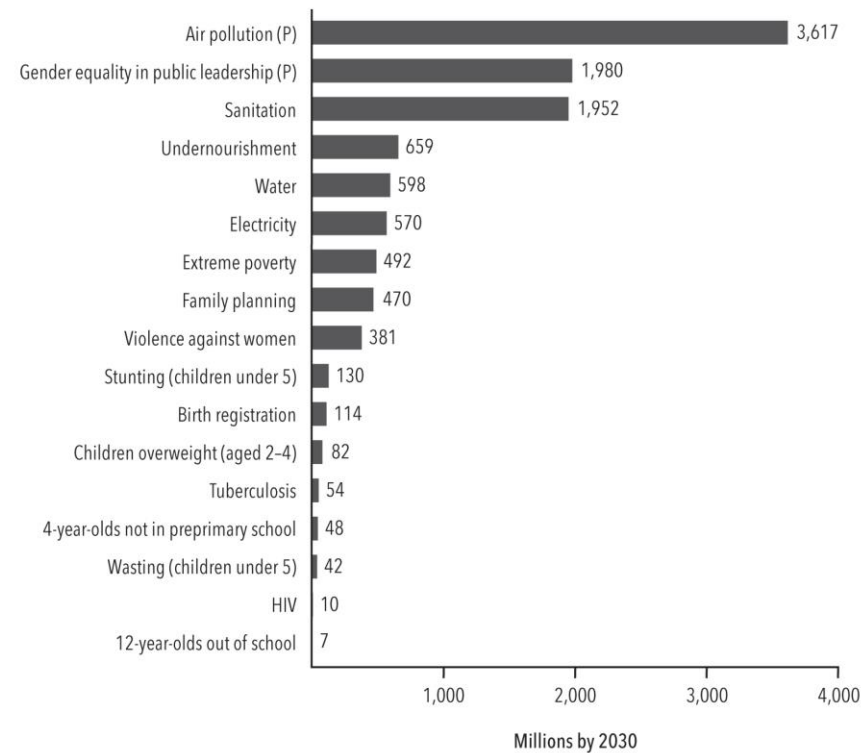


Figure 1-4. People Left Behind on Basic Needs SDG Targets by 2030, under Current Trends



Di level global, 5 isu LNOB kebutuhan dasar yang terbanyak dihadapi adalah pencemaran udara, kesetaraan gender, sanitasi, kekurangan gizi, dan air.

Proyeksi ini didasarkan pada situasi pra-COVID, dan perlu ditinjau ulang.

Proyeksi ini sangat diperlukan di tingkat negara, termasuk Indonesia, untuk intervensi LNOB.

Kerangka *Analyse, Adapt and Assess* untuk LNOB (UN Women, 2021)



- **Analysis:** identifying the gaps and determining a pathway for change specific to the context
- **Adaptation:** designing and implementing interventions that follow the determined pathway
- **Assessment:** understanding what changes have happened and what still needs to be done

“To apply an intersectional lens to policies and programmes and operational support we need to think holistically about what we are trying to change and how we are trying to change it.”

Tanggung Jawab Sosial: Kontribusi Perusahaan terhadap SDGs

“Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organization and practiced in its relationships.”

(ISO 26000: 2010 *Guidance on Social Responsibility*)



Jalur Kontribusi Perusahaan terhadap SDGs

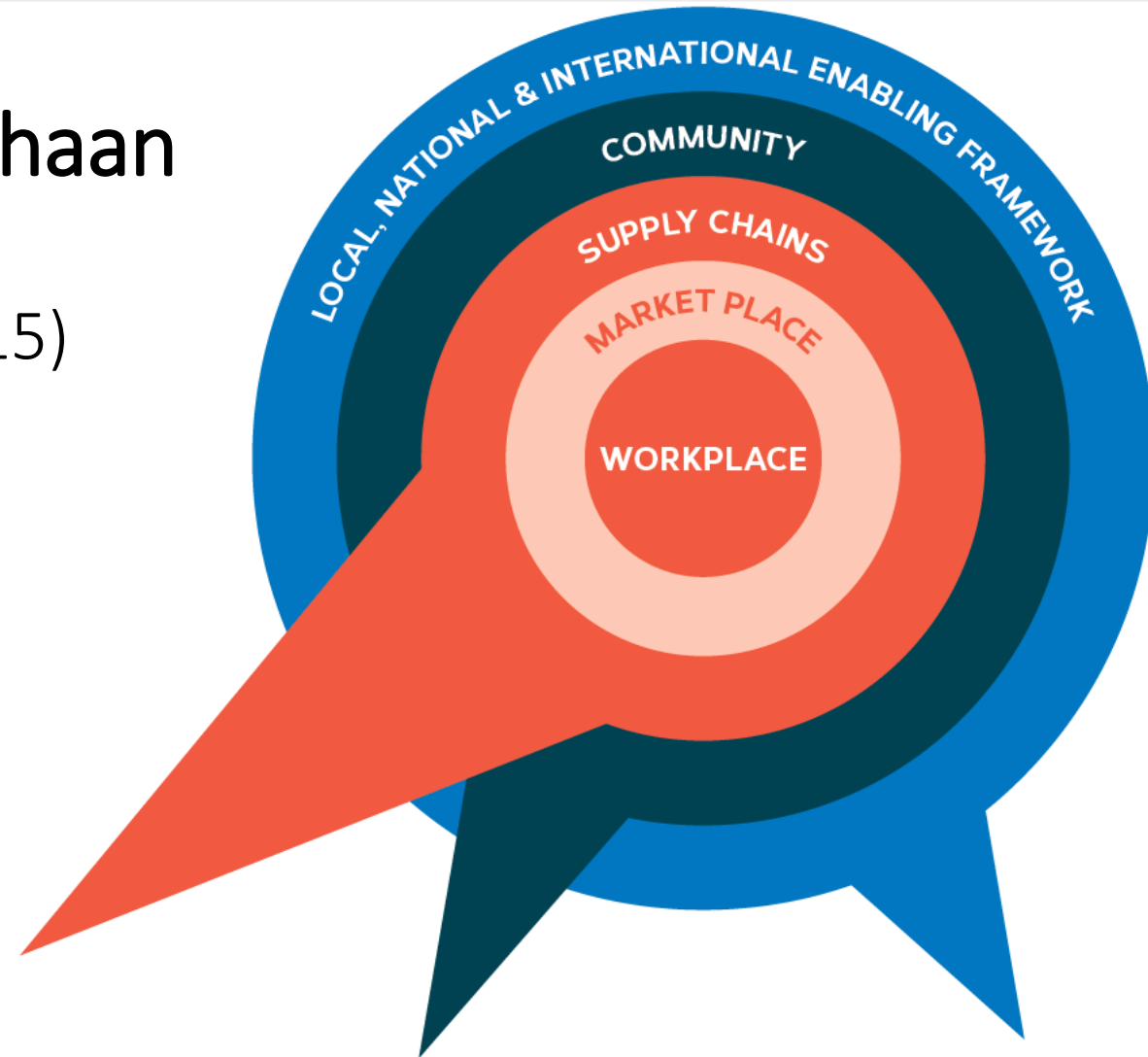
(Nelson, Jenkins, Gilbert, 2015)

Companies in all industry sectors can respond to these drivers—thereby achieving both business benefits and development impact—in three different ways:⁶

1. Core business

2. Social investment

3. Public advocacy and policy dialogue



SDGs dan Isu Disabilitas

(UN DESA, tt; UNDP, 2017a)



Tautan:

<https://www.un.org/development/desa/disabilities/envision2030.html>

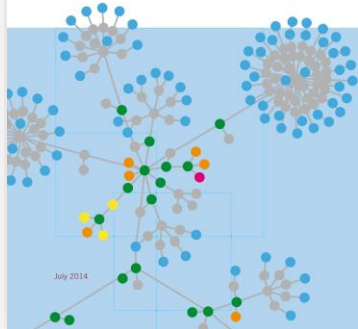


Tautan: <https://www.undp.org/nepal/publications/disability-sdg-era>

CSR dan Isu Disabilitas (Cordero, dkk., 2014; Fasciglione, 2015; Csillag, dkk, 2018; Perez, dkk, 2018; Gould, dkk., 2020)

Disability and corporate social responsibility reporting:
an analysis comparing reporting practices of 40 selected multinational enterprises

Juanjo Cordero, Tania Ortiz de Zúñiga, Marleen Rueda



International Labour Organization

Conditions of Work and Equality Department (WORKQUALITY) Bureau for Employers' Activities (ACT/EMP)

View metadata, citation and similar papers at scopus.com brought to you by **CORE**

Corporate Social Responsibility and the Right to Employment of Persons with Disabilities

Marco Fasciglione

1 Introduction

Access to employment is recognized as a fundamental human right in the United Nations Convention on the Rights of Persons with Disabilities (hereinafter CRPD). However, and as far as the European Union, which is a Party of CRPD, the proportion of persons with disabilities not participating in the labour market is at least twice as high as that of average EU citizens.¹ This situation increases their poverty risk that social benefits cannot compensate, especially in presence of severe economic crisis impairing the allocation of resources for public expenditures in welfare field areas.

The adoption of the CRPD in 2006 has further strengthened the social model of disability and granted persons with disabilities with a wide spectrum of human rights including the right to employment based on the principles of equal treatment, accessibility and non-discrimination. Employment is considered one of the pivotal elements of social inclusion, that is especially important for the employment of persons with disabilities in the mainstream labour market. However, the official unemployment rates for persons with disabilities of working age in most of the developed countries are still reported at least twice low than for those with no disability. Since persons with disabilities are pronounced to be equal members of society by international institutions and are recognized as an important group of human diversity who have rights including the right to employment, their integration into employment sphere has been progressively included within the CSR

¹ See Grammenos (2011), p. 22.

M. Fasciglione (✉)
Institute for International Legal Studies (ISG-CNR), Naples, Italy
e-mail: marco.fasciglione@cnr.it

© The Author(s) 2015
V. Della Fina, R. Cera (eds.), *Protecting the Rights of People with Autism in the Field of Education and Employment*, DOI 10.1007/978-3-319-13791-9_7

TWO WORLDS APART? CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYMENT OF PEOPLE WITH DISABILITIES

Sára Csillag, Zsuzsanna Gyori and Réka Matolay

ABSTRACT

Purpose – We believe that the inclusion of people with disabilities (PWDs) in the workplace, the provision of the right of PWDs to decent work involves an exemplary field of social issues that provides a firm foundation for exploring the nature and interplay of EU and local policies and also it could be interesting to relate this to the policy changes of Corporate Social Responsibility (CSR).

Design/methodology/approach – In our chapter we decided to have a look at these relationships on a national level, but we believe that the points raised reach far beyond the borders of Hungary and Central and Eastern Europe.

Findings – First, we provide a short summary of the development of European and Hungarian policies and regulations considering the employment of PWDs and their connection to the development of EU level and Hungarian CSR policies. We identify three phases in both topics and highlight their parallel developmental shift at the beginning of the 2000s. Second, we highlight the very recent governmental policies of CSR and employment/inclusion (especially the rehabilitation contribution). Third, we argue that whilst PWDs as a topic is relevant in the declarations, guidelines and policies of international

The Critical State of Corporate Social Responsibility in Europe
Critical Studies on Corporate Responsibility, Governance and Sustainability, Volume 12, 57–81
Copyright © 2015 by Emerald Publishing Limited
All rights of reservation in any form reserved
ISSN: 2043-9899/doi:10.1108/CS-03-2015-0029/2015080012003

analis de patrocínio, 2015, vol. 14, n.º 7, p. 1067-1087.
DOI: 10.1108/CS-03-2015-0029

© Copyright 2015 Emerald Group Publishing Limited, ISSN 2043-9899
1067-1087, DOI: 10.1108/CS-03-2015-0029

The corporate social responsibility policies for the inclusion of people with disabilities as predictors of employees' identification, commitment and absenteeism

Francisco J. Perez, María Romero^a, and Montserrat Yague-Bakki^b

^aUniversity of Basque Country

Abstract – The purpose of this research was to explore the effect on employees of corporate social responsibility (CSR) policies focused on the inclusion of people with disabilities. The research results confirm the positive effect on the employees' perception of CSR policies aimed at the employment of disabled people such as equal opportunities, non-discrimination and accessibility. A questionnaire was administered to 300 employees (participation rate = 41.7%). Content analysis and statistical analysis were used, and these analyses were performed using the statistical data analysis software SPSS. The results show that the inclusion of people with disabilities in the company has a positive effect on employees' identification and commitment, although the effect of certain CSR policies has been more deeply studied. There were no significant results related to absenteeism. Our research highlights the importance of the inclusion of people with disabilities in the company and the commitment and identification of all employees, both with and without disabilities. The study also confirms the importance of the design of strategies that facilitate and enhance the assimilation of these employees in the labor market, taking precautions to support these companies as future employers of people with disabilities.

Keywords: Absenteeism, Employment, Corporate social responsibility (CSR), Identification, People with disabilities

Introduction

A concern of professionals and researchers in the area of social and organizational psychology is promoting autonomy, social and labor inclusion and quality of life of people with disability (Alonso de la Haza & Pérez Torres, 2011; Noveck, 2006). The international regulations to increase the employment rate of people with disabilities have not obtained the expected results (Wagner-Burton & Swartz, 2012). In this sense, the International Labour Office (International Labour Office, ILO), 2015 points out that promoting the employment of people with disabilities requires strategic design of organizational internal and external policies, such as disability awareness training for management and coworkers or business-unionism relationship with entrepreneurs with their

indices. These policies are related to all three guidelines, rules and procedures established by organization management and aimed at achieving previously planned objectives (David, 2010).

For the European Commission, policies related to the inclusion of people with disabilities, among others (human rights, labor practices and employment, environmental issues and the fight against fraud and corruption, local community participation and development, and the interests of consumers and citizens) are closely related to CSR (European Commission, 2014).

The effect on external stakeholders of the external focus policies have been already studied (Santus & Gioia, 2012; Bruno & Rodrigues, 2006; Wang, Teng, Takahashi, & George, 2016). Nevertheless, a comprehensive overview of both fields considers that corporate social responsibility (CSR) is related towards integrating the interests of all stakeholders, direct and indirect effects are related to external and internal focus policies. Specifically, external focus policies are the set of practices oriented towards the local community, business partners and suppliers, customers, public authorities and non-governmental organizations, protecting the environment and fostering philanthropy and volunteerism. On the other hand, internal focus policies are those directly related to employees' physical and psychological environment, health and welfare, training, participation in business, equal opportunities and work-life balance (Al-Madani, Nandandi, & Liu, 2010; Fisher, 2009).

^aCorrespondence address: Dirección para correspondencia: P.O. Box 30009, Department of Social Psychology, University of Basque Country, Leizorribidea, 47100 Basque Country, Leizorribidea, 47100 Basque Country, Spain. E-mail: fjperez@ehu.es

Journal of Vocational Rehabilitation 32 (2020) 29–41
DOI: 10.1080/01694279.2020.1810000

Disability, diversity, and corporate social responsibility: Learning from recognized leaders in inclusion

Robert Gould^a, Sarah Parker Harris, Courtney Mallin and Robin Jones
^aDepartment of Disability and Human Development, University of Illinois at Chicago, Chicago, IL, USA

Received/accepted March 2019

Abstract – **BACKGROUND:** Disability is seldom considered a diversity dimension in employer diversity and inclusion strategies. Relatedly, people with disabilities remain underrepresented in the workforce. This exclusion is notable given rising social and political expectations to enhance employment opportunities for people with disabilities. **OBJECTIVE:** The authors analyzed factors impacting the integration of disability into organizational practices aimed at recruiting a diverse workforce. The purpose of this synthesis was to develop a descriptive and theoretical mapping of strategies entities use to market their disability inclusion efforts. **METHODS:** The research team conducted a content analysis of 34 corporate social responsibility reports from organizations that are nationally recognized for their efforts toward disability inclusion. **RESULTS:** Four practices that organizations use to showcase disability inclusion were identified: diversity and inclusion statements, employee resource groups, targeted diversity initiatives, and targeted hiring and recruitment plans. Findings are framed within emerging disability and management theories, as they relate to employer recognition and showcasing meaningful inclusion. **CONCLUSIONS:** Businesses have not yet prioritized disability within diversity and inclusion reporting and corporate social responsibility strategies. However, as businesses face increased demands for disability inclusion, there will need to be continued research on inclusive practices, organizational culture, and workplace policies.

Keywords: Organizational culture, equal opportunity, ADA, hiring, diversity and inclusion

1. Introduction

National Disability Employment Awareness Month is celebrated every October to support the inclusion of people with disabilities in the workforce. What started as a weeklong campaign to acknowledge public interest for supporting soldiers with disabilities returning from World War II has grown into an annual event to support a burgeoning workforce of people with disabilities.

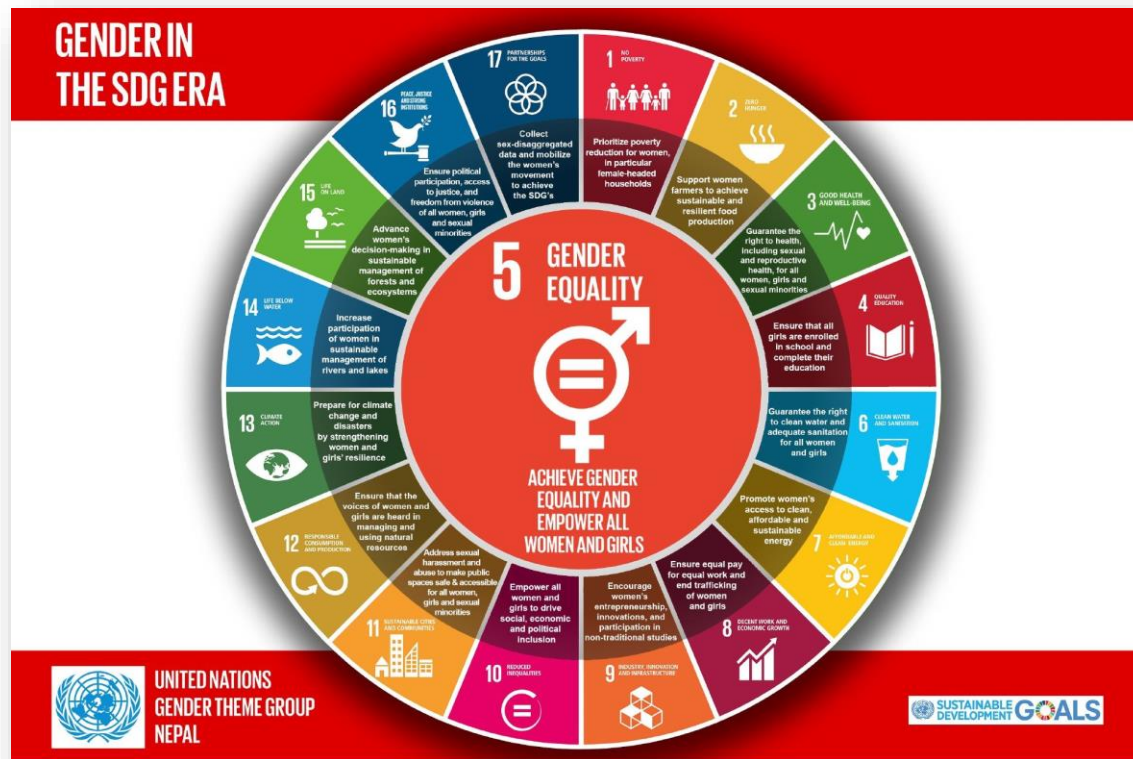
^aAddress for correspondence: Robert Gould, PhD, 1640 W. Roosevelt Rd. MC 626, Chicago, IL 60607, USA. Tel: +1 312 431 2299. E-mail: Rgould@uic.edu

1052-2203/2020/32(01)029-41 © 2020 – IOS Press and the authors. All rights reserved

Pendekatan CSR untuk penyandang disabilitas berkembang pesat, mulai dari penegakan hak untuk memperoleh pekerjaan, fasilitas, hingga inklusi yang menyeluruh. Namun, ada banyak penelitian menunjukkan dominasi logika filantropi Perusahaan dalam penanganan isu ini.

SDGs dan Kesetaraan Gender

(UNDP, 2017b; UN Women, 2018)



Tautan: <https://www.undp.org/nepal/publications/gender-sdg-era>

Tautan: <https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2018/SDG-report-Chapter-3-Why-gender-equality-matters-across-all-SDGs-2018-en.pdf>

CSR dan Isu Kesetaraan Gender (Grosser, 2009; Vilke, dkk., 2014; de Celis, dkk., 2015; Amadi, dkk., 2023; Velasco-Balmaseda, dkk., 2023)

Business Ethics: A European Review
Volume 18 Number 2 July 2009

Corporate social responsibility and gender equality: women as stakeholders and the European Union sustainability strategy

Kate Grosser*

This paper examines how progress on gender equality in the field of corporate social responsibility (CSR) might contribute to broader EU gender and sustainability objectives. It focuses on corporations and citizenship, and on company stakeholder relations (SR) in particular. While the literature on SR has previously engaged with citizenship on feminist ethics, and in particular the ethics of care, this paper draws upon the feminist citizenship and feminist ethics literatures, and upon gender mainstreaming strategy to suggest a more comprehensive approach to gender equality within SR. The aim is to extend our understanding of CSR as a potential policy instrument to advance gender equality.

Introduction

Gender equality is a long-established priority for the European Union (EU) and is also integral to its sustainability strategy. While significant progress in advancing gender equality has been made, in particular through the implementation of the policy of gender mainstreaming (GM), there is still a long way to go to achieve equality. One of the major challenges is to stimulate more progress on the part of social partners, and in particular companies. Corporate social responsibility (CSR) incorporates a range of ways in which companies address their social and environmental impacts, and lies within the broader field of sustainability. Companies are increasingly addressing the gender equality agenda and including it

within their CSR programmes, largely, but not only, because there is a shortage of skilled labour and a growth in the participation of women in the workforce (Commission of the European Communities 2006). This paper examines how CSR, and corporate stakeholder relations (SR) in particular, has the potential to contribute further to the EU gender and sustainability objectives. The right to live free from gender discrimination is enshrined in international and European law.¹ Since 1957, when the Treaty of Rome incorporated the right of men and women to equal pay for equal work, EU policy has developed to cover all forms of sexual discrimination, with a particular focus on sexual discrimination in the workplace, including work-life balance, as well as equal participation of women and men in decision-making processes, combating violence against women, and gender equality in access to goods and services.

*International Centre for Corporate Social Responsibility, Nottingham, UK.

Available online at www.sciencedirect.com
ScienceDirect
Elsevier
Procedia - Social and Behavioral Sciences 156 (2014) 198–202

Gender and corporate social responsibility: 'big wins' for business and society?

Rita Vilke^a, Agota Giedrė Raišienė^b, Žaneta Simanavičiūtė^c

^a Kaunas University of Education, K. Donelaičio 71, LT-44022 Kaunas, Lithuania
^b Mikalojaus Romo Universitetas, Uspieju str. 101, LT-03100 Vilnius, Lithuania
^c Kaunas University of Education, K. Donelaičio 71, LT-44022 Kaunas, Lithuania

19th International Scientific Conference, Economics and Management 2014, ICEM 2014, 23–25 April 2014, Riga, Latvia

Abstract

At the beginning of twenty-first century, some trends of widely discussed phenomena of corporate social responsibility (CSR) had already shifted across the gender lines, leading into several sectors decrease of CSR: philanthropy, accountability and stakeholder relations. The driver points for discussion concerned with gender and CSR might be addressed in the former debate on philanthropy and CSR. The scope of this study is recent debate on gender and CSR in terms of so-called 'big wins' for business and society. Systematic review of scientific literature and actual evidence issued by respective research institutions was applied with the aim to explore and generalize usage of gender and CSR related terms. Research results show that both CSR practices had been taken into particular trend of 'debate on gender issues, most often examined in relation with corporate philanthropy. However, stakeholders were especially emphasize such deeper understanding of CSR that had found in later research.

© 2014 The Authors. Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

Peer review under responsibility of the Kaunas University of Technology.

Keywords: Corporate social responsibility; gender philanthropy.

Business Ethics: A European Review
Volume 24 Number 1 January 2015

Does having women managers lead to increased gender equality practices in corporate social responsibility?

Izaskun Larrieta-Rubin de Celis¹, Eva Velasco-Balmaseda², Sara Fernández de Bobadilla³, María del Mar Alonso-Almeida³ and Gurutze Intxaurburu-Clemente⁴

¹ Department of Business Innovation Assessment and Management, University of the Basque Country (UPV/EHU), Bilbao, Spain
² Department of Business Organization, University of the Basque Country (UPV/EHU), Bilbao, Spain
³ Department of Financial Economics II, University of the Basque Country (UPV/EHU), Bilbao, Spain
⁴ Department of Business Organization, Autonomous University of Madrid, Madrid, Spain
⁵ Department of Business Organization, University of the Basque Country (UPV/EHU), San Sebastián, Spain

Abstract

There is increasing interest in determining what impact having women in management positions may have on corporate social responsibility (CSR) initiatives. Various authors suggest that gender equality practices should be factored into the broader framework of CSR. This paper examines how the presence of women on corporate boards, in top and middle management and in heads of CSR departments, influences gender equality practices in the field of CSR. Using information collected from companies that have signed up to Women's Empowerment Principles in Spain, we show that the presence of women in the aforementioned post has a positive impact on CSR activities with gender equality objectives. We thus support the justice, business and moral arguments with further arguments to support the incorporation of women into not only corporate boards but all management positions. Finally, we provide a view of how gender equality can be included in the broader framework of CSR.

Introduction

There is a growing interest in increasing the presence of women in corporate management and decision-making positions (European Commission 2012, 2013; Tenjpas & Singh 2008; Francœur et al. 2008). A review of the relevant literature provides various reasons to call for a stronger presence of women on company boards and in top management. They can be grouped under the headings of the justice argument, the business argument and the moral argument. From a justice perspective, inequalities in employment are unjust (Kirsten & Greene 2005). Despite the

Accounting, Corporate Governance & Business Ethics | Research Article

Gender diversity as a CSR tool and financial performance in China

Chibazo Amadi¹, Indragou Ode-Ishokpa², Weizhong Guo³, Robert Thomas⁴ and Carol Thompson⁵

Abstract: We utilize stakeholder, critical mass, and upper-echelon theories to investigate the effect of female representation on boards as corporate social responsibility (CSR) practices and firm performance of A-share listed companies in China. The indicators used were the proportion of female board members, the average age of female board members, the educational background of female directors, CSR, O, asset size, and leverage. We used fixed effects estimates and stationarity, stability, cointegration, and Hausman tests to analyze the data. We find that the proportion of female directors, the average age of female directors, and average educational level of female directors have a significant impact on CSR performance and financial performance, while CSR performance has a significant impact on financial performance. Given that emerging societies and their environments are usually the most susceptible to unethical corporate practices, our findings that female directors have a strategic role in enabling firms to manage their social responsibilities ethically and sustainable practices have important policy implications for regulators and stakeholders.

Keywords: Environmental Economics, Finance, Business, Management and Accounting
Subjects: Board diversity, CSR, stakeholders, upper-echelon theory, critical mass theory, gender stakeholder theory

1. Introduction

The gradually increasing representation of female directors in Chinese listed companies over the past decade has attracted the potential channel for CSR. The proportion of listed private enterprises at approximately the same time may further promote this trend. Data and base (2012) believe that there are three reasons women serve on boards. First, women have a better intuition and understanding of the market than men, which will help the board of directors make more effective decisions. Second, an increase in board gender diversity enhances a company's social reputation, organizational theory and spirituality offer an additional foundation for our discussion of the relationship between board gender composition and corporate reputation. Boone and Krause (2008) suggest that the spiritual rationale for board diversity is managed under the conditions of a firm's reputation. Third, female directors have a better understanding of the business environment, and can provide companies with better decisions. Adams and Frank (2012) believe that women often pay more attention to quality, suggesting that an increase in the proportion of female directors may promote opportunities for companies to participate in CSR.

Research Article

Corporate social responsibility as a framework for gender equality: Mapping of gender equality standards for sustainable development

Eva Velasco-Balmaseda¹, Izaskun Larrieta-Rubin de Celis², Nagore Embelta Izaguirre³

Abstract

Corporations address gender equality issues in the context of corporate social responsibility (CSR) and sustainable development. As in other areas of CSR, various standards, certifications, and similar initiatives have been proposed to promote gender equality. Despite an increasing number of self-regulation and signaling schemes being proposed, their study has been overlooked by the scholarly literature. This article tries to shed light on these standards through a two-stage exploratory study. First, the main worldwide initiatives that focus on gender equality standards are scrutinized and mapped. Second, their main characteristics are analyzed, based on a content analysis of the information disclosed by organizations that foster the most relevant initiatives. A systematic analysis of relevant gender equality standards is provided. This work highlights a dispersion and lack of uniformity in terms of missions, results measurement, and even the definition of gender equality or the term used to refer to it. No framework has prevailed. Gender equality standards lack gender mainstreaming and intersectorality is invisible. The business case appears to be the main driver of gender equality standards. The present study is one of the first attempts to thoroughly examine the institutional design of gender equality standards, their standard-setting process as well as their enforcement. We suggest a rethink of the policies that promote the gender equality standards in organizations, as well as a need for collaborative work between managers and policymakers towards the use of common terminology, indicators, and uniformity regarding the terms to be certified.

Penelitian-penelitian tentang kaitan CSR dan kesetaraan gender menunjukkan varian yang lebih luas, mulai dari aktivitas filantropi untuk kelompok perempuan, keuntungan finansial dari keragaman gender di manajemen puncak, hingga teladan bagi standar yang lebih tinggi untuk pembangunan berkelanjutan.

Variasi Mutakhir Kapitalisme Pemangku Kepentingan (Paine, 2023)

Proponents of stakeholderism take varying stances on the strength and basis of their commitment to nonshareholder stakeholders. The spectrum below explains those commitments, from weakest to strongest.

Instrumental

Managers should respect stakeholders' interests when doing so will maximize long-term returns to shareholders.

Classic

Companies have ethical and legal obligations to stakeholders that must be respected whether or not doing so is likely to maximize shareholder value.

Beneficial

The corporate objective is improving all stakeholders' well-being (rather than just maximizing value for shareholders).

Structural

To protect stakeholder interests, stakeholders other than shareholders should have formal powers in corporate governance.

Pendekatan Kapitalisme Pemangku Kepentingan, dengan empat varian mutakhirnya, menyediakan cara pandang yang komprehensif, bila seluruh kelompok rentan diletakkan sebagai pemangku kepentingan Perusahaan. Perusahaan progresif akan cenderung menegakkan varian *Beneficial* dan *Structural* dalam melihat hubungannya dengan kelompok rentan—dan tidak hanya melihat isu ini dari sudut pandang *business case* semata.

Tautan: <https://hbr.org/2023/09/what-does-stakeholder-capitalism-mean-to-you>.

Versi yang lebih komprehensif bisa diunduh melalui:

https://www.hbs.edu/ris/Publication%20Files/24-008_9eba1cca-18b9-483b-94b0-2d7a1331b68e.pdf

Beberapa Kesimpulan

1. Makna LNOB perlu benar-benar dipahami oleh seluruh pemangku kepentingan yang menginginkan SDGs tercapai secara optimal.
2. Terdapat lima faktor yang menyebabkan orang dan kelompok bisa menjadi tertinggal: diskriminasi, kerentanan terhadap *shocks*, tata kelola, status sosek, dan geografi.
3. Pemahaman interseksionalitas membuat kita sadar bahwa sumber ketertinggalan sangat mungkin tidak tunggal, dan seluruhnya perlu dipahami agar mereka yang tertinggal bisa diikutsertakan dalam pengambilan keputusan dan menikmati hasil pembangunan berkelanjutan.
4. CSR—yaitu cara perusahaan berkontribusi terhadap pencapaian SDGs melalui bisnis inti, investasi sosial, dan advokasi kebijakan—telah banyak bergeser seiring dengan pemahaman atas situasi dan perspektif mutakhir, termasuk LNOB.
5. Sebagaimana yang ditunjukkan melalui contoh kasus CSR, isu disabilitas dan isu kesetaraan gender, perubahan sangat cepat; namun pemahaman ‘tradisional’ bahwa CSR hanyalah aktivitas filantropi membuat kontribusi Perusahaan terhadap SDGs belum optimal.
6. Optimalisasi peran perusahaan dalam LNOB agaknya hanya mungkin terjadi bila corak Kapitalisme dan Tata Kelola Pemangku Kepentingan diadopsi perusahaan, terutama pada varian *Beneficial* dan *Structural*.
7. Untuk itu, demi optimalisasi pencapaian SDGs—dan keberlanjutan Indonesia kemudian—regulasi tata kelola perusahaan perlu diubah untuk memaksa, mendorong serta memfasilitasi perusahaan mengambil corak tata kelola tersebut.



SALAM LESTARI. TERIMA KASIH!

JALAL

Chairperson of Advisory Board
Social Investment Indonesia

jalal.csri@yahoo.com; +62-811-8814488