Corporate Social Responsibility (CSR) Contribution to Achieve Sustainable Development Goals (SDGs) in Southeast Sulawesi

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Abstract
Sustainable Development Goals (SDGs) have been agreed upon by all countries in the UN membership. However, in some cases, efforts to achieve SDGs by a government face the main obstacle to funding issues. At the global level, the SDGs' achievement in a participatory manner is also called for all parties involved. An alternative scheme is needed to overcome this problem, one of which is through the involvement of the business sector through the Corporate Social Responsibility (CSR) program. The business sector can contribute to overcoming the problem of social and environmental inequality while maintaining the company's profitability. This article analyses whether CSR can achieve the targets to attain the SDGs by taking the PT Antam Tbk CSR program in Southeast Sulawesi. The analysis is carried out through the website and sustainability reports of PT Antam Tbk. The findings in this article that CSR programs can be aligned with the goals in achieving the SDGs can help the Government accelerate the achievement of the SDGs.

Keywords: CSR, Contribution, SDGs, Southeast Sulawesi

1. Introduction
Attention to the issue of sustainable development has long been echoed in the 1980s. In the process, the international community, through the UN Sustainable Development Summit meeting in September 2015, approved the SDGs or Sustainable Development Goals as a global agenda (Sudirman and Phrdiansah 2019). The 2030 Agenda replaces the MDGs program or the Millennium Development Goals. The SDGs as a development vision for world conditions that must be achieved by 2030 consist of 17 goals and 169 achievement indicators. The SDGs agenda agreement process was born from various inputs given the complexity of the different achievement targets compared to the previous program, namely the MDGs, which contained eight objectives. It is no wonder the SDGs are seen as an ambitious global agreement. So, participation from various parties needs to be strengthened and encouraged to face the development challenges faced today, such as global inequality and environmental degradation (Nicolai et al., 2015).

The Government, both from developed countries and not, have a moral obligation to realize this plan. However, in some parts of the Government, limitations in funding issues are seen as obstacles to achieving the SDGs. Indonesia is one of the states that is struggling with the achievement of these SDGs. As a form of the Government's seriousness in implementing the SDGs, in 2017, the SDGs Presidential Decree (Perpres) Number 59 of 2017 concerning Achieving the Sustainable Development Goals was issued. The Presidential Decree is a commitment that SDGs' implementation and achievement are carried out in a participatory way by involving all stakeholders, such as Ministries/Institutions, Regional Governments, Philanthropy and Business Actors, Civil Society Organizations, and others.

In this case, in Southeast Sulawesi Province, the performance of regional development in this Province has shown relatively good performance at the Regional Government level. Central Sulawesi BPS data shows the growth of Southeast Sulawesi (Southeast Sulawesi) Gross Regional Domestic Product (GRDP) in 2016 of 6.51 percent, and in 2017 it increased to 6.81 percent, meaning that the average GDP growth rate of Southeast Sulawesi exceeded the national economic growth of 5.07 percent. On the other hand, economic growth in Southeast Sulawesi has not significantly impacted poverty reduction. In 2017, the number of poor people in Southeast Sulawesi was 331.71

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thousand people or 12.81 percent is still above the national average of 10.64 percent (Badan Pusat Statistik Provinsi Sulawesi Tenggara).

Regarding the progress of achieving the SDGs, the research results by the Center for Sustainable Development Goals Studies (SDGs) UNPAD in 2017 show that quite a tough challenge in achieving the SDGs is also faced by the Southeast Sulawesi region, known as Bumi Anoa. The reason is related to the value of the SDGs achievement's projection score, namely 2.07 (D), which still needs significant attention, although it is still slightly above the national score of 1.85. Based on the data, there are still many SDGs indicators in Southeast Sulawesi that need to be considered to meet the achievement target in 2030. These problems, such as the inequality in the SDGs goal 10 and addressing climate change related to the SDGs goal 13, are the two main challenges faced by this region. However, this province also has satisfactory readiness for several SDG goals, such as goal 1 relating to poverty reduction efforts, and goal 7 SDGs relating to the availability of clean and affordable energy. and if it is viewed from the aspect of human resources, from the research results, it is known that there are two goals of SDGs that have a reasonably good readiness, namely SDGs goal 3 related to education, and SDGs goal 4 in the health sector (Alisjahbana et al. 2018).

Funding problems generally become an obstacle for the Government to achieve these achievement targets. On the other hand, accelerating the achievement of targets in the SDGs needs to be done by involving all stakeholders through partnership. So, a strategy is needed to overcome the challenges of this situation. One of the most potential schemes is the synergy between the SDGs program and Corporate Social Responsibility (CSR), regulated by the corporation. CSR as an approach that simultaneously seeks to meet environmental, economic, and social standards standards (Montiel 2008) which includes several things: First, CSR is a business obligation to act under the overall goals of society, then the concept of CSR is directly related to sustainable development (Hamann 2003). Second, the reach of CSR is within the company and reaches stakeholders who create systemic relationships and interdependencies along the value chain (Seuring and Gold 2013) as well as the biophysical Environment in which the company operates (Searcy 2016). Third, CSR can be implemented in different ways or phases or gradually to improve the social, environmental, and economic performance of a company (Keijzers 2004).

Many companies have implemented CSR in their internal business operations through a sustainability management system (Martinuzzi and Krumay 2013). Compliance with international accounting standards and sustainability reporting has become a form of disclosure and transparency related to these activities (Michelon et al., 2015). However, the assumption that CSR's involvement as a company for sustainable development is currently also being debated. There is a mismatch between the company's current CSR practices with sustainability issues, where companies rarely address sustainable development challenges, such as ecosystem degradation, poverty, and social justice (Milne & Gray 2013). Thus, corporations need to find new ways to show how they are involved in CSR activities that contribute to sustainable development (Giannarakis and Theotokas 2011).

Many studies have discussed corporate involvement in the achievement of sustainable development programs (Vildåsen 2018) and the impact of CSR on company reputation (Grover et al. 2019). However, few studies focus on discussing the CSR of State-Owned Enterprises (BUMN) in Indonesia to achieve the Sustainable Development Goals (SDGs). So it is necessary to research the involvement of BUMN in achieving the SDGs through the Corporate Social Responsibility (CSR) Program. This study focuses on the CSR of PT Aneka Tambang Tbk UBPN Southeast Sulawesi in achieving SDGs to identify the alignment of BUMN CSR in achieving SDGs and adding to the literature related to corporate CSR evaluation for SDGs achievement.

1.1 Objectives
This study aims to determine the involvement of PT Aneka Tambang Tbk UBPN Southeast Sulawesi through a review of Corporate Social Responsibility (CSR), which contributes to the Sustainable Development Goals (SDGs). The analysis is based on the PT Antam Tbk website, CSR Aspects Reports, Sustainability Reports, Partnership and Community Development Program (PKBL) Reports, Mass Media News that promotes PT ANTAM Tbk's CSR activities in Southeast Sulawesi and is adjusted to the goals of the Sustainable Development Goals (SDGs).

2. Literature Review
Various kinds of definitions are given by experts or an institution regarding Corporate Social Responsibility (CSR). Kotler and Lee (2005) emphasize that corporate social responsibility is committed to improving community welfare
through policies on business practices and company resources' contribution. The Business Council for Sustainable Development (WBCSD) defines corporate social responsibility as a business commitment to contribute to social-economic development, paying attention to employees and their families, local communities, and society to improve their quality of life (Popa 2015). John Elkington describes CSR into three focuses, namely 3P (People, Planet, and Profit). According to him, a good company does not only pursue economic benefits (profit) but also has a concern for environmental preservation (planet) and social welfare (people). CSR is a form of awareness, ethics, and concern for the corporation, based on three fundamental principles known as the triple bottom line, namely 3Ps: Planet, People, Profit (Hindle 2009)

The concept of sustainable development gained popularity in 1987 when the World Commission on Environment and Development (WCED) issued a report known as the Brundtland Report emphasizing that development meets current needs. It considers the development capabilities of future generations. Triggered by the Brundtland Report, an understanding develops that sustainable development considers three aspects simultaneously: economic, social, and environmental (Meadowcroft) (Tanguay 2009) (Sudirman et al. 2020). In its development, attention to sustainable development gained momentum in September 2015, which discussed the SDGs' 2030 agenda. The international community has reached an agreement on the concept of sustainable development, which have 17 objectives, 169 targets, and 232 indicators emphasizing the direction of sustainable development based on human rights and equality to promote social, economic and environmental development.

3. Methods
This study is qualitative descriptive-based research using document/documentation-based methods. This article's scope focuses on CSR activity programs and objectives in the SDGs with a time limit from 2017-2018. The basis for the 2017-time limitation is because, in that year, PT AntamTbk's CSR has been adjusted to the Sustainable Development Goals (SDGs) program. The data analysis technique used interactive model analysis by collecting data, data reduction, data presentation, and conclusions (Miles et al. 2014; Asaka & Awarun 2020). (Asaka and Olabode Awarun; Miles et al.)

4. Data Collection
Data collection which is divided into primary documents or official documents, namely the company's CSR activity report documents that have been accessed, namely the PT AntamTbk Sustainability Report and PT Antam's Partnership and Community Development Program (PKBL) Report during two consecutive years, namely 2017 and 2018 to analyze PT Antam's CSR program which is in line with the sustainable development goals (SDGs). And secondary documents obtained from both journals, books, online articles, and related news.

5. Results and Discussion
5.1 CSR implementation in Indonesia
It is undeniable that currently, CSR is an integral part of the company's long-term activities. In Indonesia, the rules regarding Corporate Social Responsibility are regulated in various government regulations, including Law no. 25 of 2007 concerning Investment (Undang-Undang Penanaman Modal) and Law no. 40 of 2007 concerning Limited Liability Companies (Undang-Undang Perusahaan Terbatas). In the Undang-Undang Penanaman Modal, the explanation in article 15 letter b states that "every investor is obliged to carry out corporate social responsibility". Meanwhile, social responsibility in Undang-Undang Perusahaan Terbatas, it is explained in Article 1 point 3 that "social and environmental responsibility is the Company's commitment to participate in sustainable economic development to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and the community in general". Also in article 74 "Companies that carry out their business activities in the field and/or related to natural resources are obliged to carry out Social and Environmental Responsibility". Other regulations are also regulated in Government Regulation No. 47/2012 concerning Social and Environmental Responsibility for Limited Liability Companies.

The implementation of CSR programs is a trend in many companies in Indonesia. During its development, within the scope of BUMN, new terminology was born, namely the Partnership Program and the Community Development Program (PKBL). PKBL as a form of responsibility for State-Owned Enterprises (BUMN) to the community is carried out based on Law No.19 of 2003 on BUMN and Permen-05 / MBU / 2007 concerning the Partnership Program for State-Owned Enterprises with Small Businesses and the Community Development Program. PKBL is a
program for developing Small Businesses and empowering environmental conditions by BUMN through the use of funds from the BUMN's profit share.

The Partnership Program (PK) is a business cooperation program that is more oriented towards business development based on partnerships between companies (especially BUMN) and Micro and Small Enterprises (MSEs) to increase the ability of MSEs to be strong and independent where MSEs are given business capital loans but with low administrative costs, not only that MSEs are also nurtured and assisted. Meanwhile, the Community Empowerment Program (BL) is a program to form new foster partner candidates and empower the community's social conditions BUMN through the use of funds from the BUMN's profit share. The BL program is assistance such as training, education assistance, social assistance such as natural disasters, health improvement, and development of facilities and infrastructure.

CSR and PKBL are similar but not identical. The meaning is almost exactly social and environmental responsibility, but they have different funding sources. Funding for CSR is managed by the company itself and is taken from the company's operating costs. Meanwhile, PKBL is calculated from the company's profit. PKBL is only part of CSR carried out by state-owned companies (Cahyandito).

The regulations regarding PKBL have undergone changes which are regulated in the Regulation of the Minister for State-Owned Enterprises No. PER-02 / MBU / 7/2017 concerning the Second Amendment to the Regulation of the Minister of State-Owned Enterprises Number PER-09 / MBU / 07/2015 concerning the Partnership Program and the Community Empowerment Program for State-Owned Enterprises which was set on 5 July 2017 and took effect on 20 July 2017. The existence of these various regulations shows the Government's firm position regarding implementing corporate social and Environmental Responsibility. This means that company activities are oriented towards corporate economic growth and have the responsibility to pay attention to surrounding economic and social problems.

5.2 Portrait of PT AntamTbk UBPN Southeast Sulawesi CSR
Southeast Sulawesi Nickel UBP is one of ANTAM's business units whose work units are located in Pomalaa District, Kolaka Regency, Southeast Sulawesi. As a state company engaged in mining, ANTAM defines CSR as a corporate commitment that aims to build a better quality of life by involving stakeholders to achieve sustainable development goals by observing the principles of acceptable business practices and social justice and Environment. The scope of this company's CSR is contained in the seven core subjects of ISO 26000, namely management, human rights, environmental labor, fair operating practices, consumers, and community involvement and development. The implementation of ANTAM's social responsibility in the community sector is carried out through the Sustainable Community Development Program (PPMB), which consists of the Community Development Program (ComDev), the Partnership and Community Stewardship Program (PKBL), and Post-Mining. The company that operates in the mining sector categorizes the level of depth of community relations or involvement in implementing the Sustainable Community Development Program into three categories: Community Relations, Access/Facilities to the Community, and Community Empowerment (PT Aneka Tambang Tbk 2018b).

Several exciting things in the preparation of ANTAM's CSR. First, this company compiled a CSR Masterplan, and it continues to be refined, which aims to make social responsibility activities directed towards community independence. Second, in 2017 CSR is adjusted to the Sustainable Development Goals (SDGs) program. This was carried out immediately after the Government issued Presidential Decree (Perpres) Number 59/2017 concerning the Implementation of Achieving the Sustainable Development Goals. As soon as the government regulation was launched, the CSR Masterplan was adjusted to the SDGs. It is targeted that the final integration of ANTAM's CSR Masterplan following the Sustainable Development Goals will come into effect in the 2020-2024 CSR Master Plan. Third, PT Antani's CSR is compiled based on community characteristics and conditions in the business unit's operational area. In Southeast Sulawesi Province, ANTAM created programs related to sustainable community development for the Southeast Sulawesi Nickel Mining Business Unit 2016 - 2020 concerning the 2015-2019 Corporate Master Plan to improve the socio-economic conditions of the community consisting of education, health, local economy, Environment, Strengthening Institutional and Socio-cultural Capacity as in table 1 below.

<table>
<thead>
<tr>
<th>Year</th>
<th>CSR Theme</th>
<th>Goals</th>
<th>Program</th>
<th>Primary Source</th>
</tr>
</thead>
</table>

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5.3 CSR Contribution of PT AntamTbk UBPN Sultra in achieving SDGs

As a form of concern for the socio-economic conditions of the community, several activities of ANTAM's CSR implementation programs in Southeast Sulawesi in sustainable development can be observed in the last two years (2017-2018) in various fields such as education, health, local economic development, environmental conservation and rehabilitation, and Partnerships and community empowerment program (PT Aneka Tambang Tbk, Laporan Program Kemitraan Dan Bina Lingkungan:Harmoni Dalam Kemitraan; PT Aneka Tambang Tbk, Laporan Program Kemitraan Dan Bina Lingkungan:Memberdayakan Potensi Lokal).

In education, this company has designed and developed the School Development Program (SDP), which was initiated and implemented in 2016 to increase competence and the formation of professional school administrators and managers. This program is expected to improve the quality of schools, both public and private. Quality is not only in academic aspects but also in non-academic aspects. The form of activities in this program were training, workshops, or workshops related to the design or design of quality schools and increasing teachers' professionalism as academic staff starting from Kindergarten, Elementary, and Junior High School levels, which are grouped within the Pomalaa Education Foundation. Also, ANTAM provides scholarships for students from around the operational area of UBPN in Southeast Sulawesi. There are two cooperation programs, namely the UHO Kendari Scholarship Program and the USN Kolaka Scholarship Program. Furthermore, ANTAM included 172 drop-out children in Pomalaa sub-district to package A, B, and C exams. Health Sector, In 2017-2018 ANTAM implemented several programs in the health sector, including cataract operations, healthy home programs (Rehabilitation of Unfit for Living Houses), construction and operation of Puskesmas assistants, revitalizing Integrated Healthcare Center (Posyandu), and increasing the capacity of Posyandu cadres as well as access to health services for mothers, and children, eradicating malaria-endemic diseases and building a General Hospital (RSU) in Kolaka Regency, Southeast Sulawesi Province. Furthermore, the field of Local Economic Development. Concern about access to employment and income or income of the community, in this case, the poor and vulnerable people. This company developed a training program for processing activities related to regional specialties, namely sago for homemakers, by collaborating and involving one of the State Universities in Southeast Sulawesi, namely Halu Oleo University, to increase their income or income. In the field of environmental conservation and rehabilitation, as an effort to mitigate climate change in Kolaka, PT ANTAM Tbk UBP Nickel Southeast Sulawesi, in collaboration with the Integrated Wallacea Operation (OWT), develops a partnership program in the context of improving the community's economy through mixed garden farming (agroforestry). This activity shows the company's attention to the issue of climate change in sustainable development.

5.4 Partnerships and Community Development Program.

The Partnership Program is focused on the development of Micro and Small Enterprises (MSEs), starting from providing business capital loans with low administrative costs and accompanied by mentoring and coaching. Community Development In developing programs or distribution of Community Development funds, it is focused on the following fields: Natural Disasters, Education, Health Improvement, Development of Public Infrastructure or Facilities, Nature Conservation, Worship Facilities, and Community Social Assistance in the context of poverty alleviation. In 2017, PT AntamTbk UBP Nickel Southeast Sulawesi, provided drilling wells and water reservoirs to
residents of Oko-Oko Village in Pomalaa District, considering the difficulty of getting access to clean water. In nature conservation, ANTAM implements a 300 tree planting program in one of the Pomalaa District to preserve the environment by contributing to reforestation activities. Coral seedlings were also planted in the waters of Pomalaa sub-district, Kolaka Regency. Planting coral seedlings is one of the empowerment programs for coastal communities based on a sustainable economy. This activity aims to restore coral reef resources’ ecological function through conservation and rehabilitation activities carried out by participatory community groups.

The brief description of PT Antam Tbk's CSR program above shows that CSR activities are in line with the goals of the SDGs. Such as the goal of SDGs 3, which is to ensure a healthy life and support the welfare of all ages. For this purpose, the CSR program of PT Antam Tbk UBPN Southeast Sulawesi is directed at a healthy home program (Rehabilitation of Unfit for Living Houses), construction and operation of Auxiliary Puskesmas, revitalization of Posyandu and capacity building for cadres, eradicating endemic malaria, improving maternal and child health through improved services, and the construction of a General Hospital (RSU). Furthermore, in the SDGs Goal 4 of Education, several CSR programs of Antam Tbk Southeast Sulawesi in education are the School Development Program, Providing Scholarship Assistance, and including examinations for packages A, B, and C. Likewise, SDGs 8 is related to employment and economic growth where the CSR program leads to training in sago starch processing and providing business capital loans. Furthermore, SDGs goal 13, Handling Climate Change, is in line with the CSR program of Mixed Garden Farming (agroforestry), which reflects an attention to climate change mitigation. This program aims to develop a sustainable livelihood source low in emissions and adaptive to climate change based on agroforestry (agroforestry). The synergy of CSR of PT Antam Tbk UBPN Southeast Sulawesi, which is in line with several Sustainable Development Goals, is described in Table 2, the CSR and SDGs' alignment matrix. Although not all of PT Antam's CSR programs cover SDG goals, this is a good step for the company to be involved in the 2030 sustainable development agenda.

<table>
<thead>
<tr>
<th>The Goals of SDGs</th>
<th>CSR Program of PT ANTAM Tbk UBPN Sultra</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Health</td>
<td>1. Healthy home program</td>
</tr>
<tr>
<td></td>
<td>2. Construction and operation of Auxiliary health Center (Posyandu)</td>
</tr>
<tr>
<td></td>
<td>3. Revitalization of Posyandu and capacity building for cadres</td>
</tr>
<tr>
<td></td>
<td>4. Eradication of malaria-endemic diseases</td>
</tr>
<tr>
<td></td>
<td>5. Increase access to maternal and child health services</td>
</tr>
<tr>
<td></td>
<td>6. Construction of a General Hospital (RSU)</td>
</tr>
<tr>
<td>4. Education</td>
<td>1. School Development Program</td>
</tr>
<tr>
<td></td>
<td>2. Scholarship assistance</td>
</tr>
<tr>
<td></td>
<td>3. Exams Packages A, B, and C</td>
</tr>
<tr>
<td>6. Ensure availability and sustainable management of clean water and sanitation</td>
<td>Drilling wells and water reservoirs assistance</td>
</tr>
<tr>
<td>8. Decent Work and Economic Growth</td>
<td>1. Sago flour processing training</td>
</tr>
<tr>
<td></td>
<td>2. MSME development</td>
</tr>
<tr>
<td></td>
<td>3. Providing business capital loans</td>
</tr>
<tr>
<td>13. Addressing Climate Change</td>
<td>Mixed garden farming</td>
</tr>
<tr>
<td>14. Maintaining Marine Ecosystems</td>
<td>Planting coral seedlings</td>
</tr>
<tr>
<td>15. Maintaining Land Ecosystems</td>
<td>300 trees planted</td>
</tr>
</tbody>
</table>

Source: Author's review, 2020

The involvement of PT AntamTbk in the SDGs agenda through the CSR program is a form of collaboration that can help the Government achieve sustainable development goals. However, the business sector is strongly encouraged to take an active role in international development. The Government has limitations and has failed to make progress in development where inequality and poverty have spread (Hopkins 2012).

The principle of partnership in the SDGs has been discussed very strongly. There have been many examples of companies collaborating with Government and non-profit organizations to achieve these Development Goals...
Thus, sustainable development must be integrated into company strategies and programs, including investment and business development. The implementation of sustainable development requires active involvement from both the public and private sectors, which is why the importance of CSR and responsible business practices as promoted by the UN Global Compact needs to be considered. Reporting on corporate sustainability and increasing accountability and sustainable transparency must also be promoted (United Nations General Assembly 2012).

Furthermore, companies involved in sustainable development through CSR activities also provide benefits for the company itself, namely an increased reputation such as trust, reliability, quality, consistency, credibility, relationships, and transparency. CSR positively helps build relationships with local Government, communities, and other stakeholders and can be very important if a company faces difficulties in the future concerning its investment decisions. CSR gives companies an 'advantage' over companies with a worse image (Hopkins 2016). The company's benefits can be seen from the measurement of community satisfaction (Community Satisfaction Index) on the CSR of PT AntamTbk UNBP Southeast Sulawesi, wherein 2017 the value of the Community Satisfaction Index 2017 was 78.56 percent. In 2018, the satisfaction index rose to 80.64 percent.

Corporate Social Responsibility concept and Sustainable Development have indeed developed separately for a long time. However, in its development, companies have a more significant role in sustainable development, and it becomes clear that CSR contributes to sustainable business development. Without it, sustainable development cannot be achieved (Behringer and Szegedi 2016). Undoubtedly, in the post-2015 development era, the corporate world's contribution to sustainable development has been emphasized globally and presents an opportunity to demonstrate its commitment to being more ethical in every sustainable activity (Scheyvens et al.2016).

6. Conclusion
The SDGs offer global actors an opportunity to work together to achieve significant results in reducing poverty and securing a more sustainable future for humanity and the planet. As has been described above, one of the ways is the company's involvement through constructive CSR programs in this regard. PT Antam Tbk UBPN Southeast Sulawesi's CSR program is in line with the SDGs achievement programs in several objectives. The Government has limitations in achieving the Sustainable Development Goals so that through the partnership principle, a company can collaborate with the Government to realize this agenda. It is also not only at the central level where regulations or guidelines for the business world have been regulated. However, at the local government level, it is also necessary to follow up in making regulations or guidelines for the business world regarding contributions that can be made in line with the SDGs' achievement. So that the awareness of all stakeholders regarding the SDGs is indeed an absolute requirement. Business sector activities play an essential role in solving sustainable development challenges through their creativity, investment, and innovation. While protecting workers' rights and environmental and health standards under relevant international standards and agreements, a dynamic and well-functioning business sector can be a vital force driving sustainable development.

References


**Biography**

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