

Smart CSR Strategies for Sustainable Development: Evaluating Public-Private Collaboration in Gresik Regency

Barham Siregar^{1*}, Agus Sukristyanto², Rachmawati Novaria²

¹Universitas Pembinaan Masyarakat Indonesia, Indonesia

²Universitas 17 Agustus Surabaya, Indonesia

*Corresponding Author E-mail: barhamsiregar17@gmail.com

Abstract

Corporate Social Responsibility (CSR) is an important instrument for social, economic, and environmental development, particularly in industrial regions such as Gresik Regency. However, regional CSR practices still face governance problems, including philanthropic tendencies, short-term programs, fragmented implementation, weak reporting systems, and limited impact measurement. This study develops Smart Corporate Social Responsibility (Smart CSR) as a governance model and evaluative framework to strengthen collaboration among local government, companies, and communities. Using a qualitative case study design, data were collected from regional regulations, CSR reports, official government publications, observations, and semi-structured interviews with government actors, companies, beneficiary communities, and supporting stakeholders. Data were analyzed through inductive-deductive thematic analysis and an audit trail linking empirical evidence, themes, theory, and model development. The findings reveal a gap between the regulatory framework and implementation. Although local regulations provide a legal basis, company reporting remains limited, programs are dominated by short-term activities, coordination and community participation are inconsistent, and impact indicators are not standardized. Smart CSR integrates data-driven needs mapping, multi-actor role distribution, digital reporting, community participation, ESG/SDGs-based evaluation, and shared value creation. The model contributes to CSR, collaborative governance, and sustainable development literature in industrial regions of developing countries.

Keywords: Strategy, Defense, Land, National Security, Order, Tourism, Indonesian Tourism.

INTRODUCTION

Corporate Social Responsibility (CSR) is an important instrument for connecting business interests with the social, economic, and environmental needs of communities. In the development of the literature, CSR is no longer understood merely as corporate charity, but as

* Copyright (c) 2026 **Barham Siregar et.al**

This work is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/).

Received: May 23, 2026; Revised: Juni 29, 2026; Accepted: July 4, 2026

part of corporate governance related to social legitimacy, public accountability, business sustainability, and corporate contributions to the achievement of sustainable development goals. Stakeholder theory positions the company as an actor that must consider the interests of groups affected by its business activities, while legitimacy theory emphasizes that the sustainability of corporate operations depends on social acceptance from the environment in which the company operates.

Nevertheless, CSR studies indicate both conceptual and practical tensions. On the one hand, CSR is viewed as capable of strengthening corporate-community relations, improving reputation, and creating social and economic value. On the other hand, CSR is often criticized for becoming symbolic, image-oriented, or a mechanism of administrative compliance when it is not supported by impact indicators, transparent reporting, community participation, and cross-actor coordination. This tension shows that the CSR problem is not merely whether programs exist, but how they are designed, governed, reported, evaluated, and linked to regional development priorities.

Gresik Regency is a relevant empirical context because it is an industrial region with a high concentration of companies. The presence of state-owned enterprises, regional enterprises, and private companies creates significant opportunities for CSR to support education, health, local economic empowerment, environmental management, and the protection of vulnerable groups. However, such potential can produce sustainable impact only if it is managed through a clear collaborative system involving local government, the business sector, and communities. Without strong governance, CSR programs may operate separately, recur in the same locations, fail to respond to needs, and become difficult to connect with regional development targets.

From a regulatory perspective, Gresik Regency has a legal basis through Gresik Regency Regulation No. 23 of 2012 concerning Corporate Social and Environmental Responsibility. This regulation is strengthened by Gresik Regent Regulation No. 92 of 2021 concerning Guidelines for the Implementation of Corporate Social and Environmental Responsibility in Gresik Regency. Regent Regulation No. 92 of 2021 should be positioned as the active guideline because it replaced Regent Regulation No. 49 of 2009, which was no longer aligned with the institutional and governance needs of regional CSR. Accordingly, the regulatory

discussion in this article positions Regency Regulation No. 23 of 2012 as the primary legal basis and Regent Regulation No. 92 of 2021 as the applicable implementing guideline.

Although the legal framework is available, CSR implementation in Gresik Regency still faces serious gaps. An official release from the Gresik Regency Government during the 2025 CSR Award reported that, of 639 registered companies in 2025, only 52 companies, or approximately 8.14 percent, had reported and implemented CSR programs in a measurable way and in alignment with the direction of regional development. This figure indicates a gap between regulatory obligations and reporting compliance. Low reporting limits the capacity of the local government to map programs, avoid duplication, measure impact, and synchronize corporate contributions with development priorities.

The limitations of conventional CSR in this context can be seen in four areas. First, CSR is often understood as short-term social assistance rather than measurable social investment. Second, planning processes are not always based on community needs data and regional priority maps. Third, reporting and evaluation mechanisms are not yet fully transparent, digitalized, and traceable. Fourth, the division of roles among local government, companies, CSR forums, and communities is not sufficiently clear, creating space for program overlap and blurred accountability.

Based on these problems, this article proposes Smart CSR as an approach that is academically and practically necessary. Smart CSR is not intended as a normative label for "good" CSR, but as a strategic governance model and evaluative framework that integrates data, digital technology, public-private collaboration, stakeholder participation, environmental-social-governance indicators, and shared value creation. In this way, Smart CSR seeks to transform CSR from fragmented charitable activity into an evidence-based, accountable, and sustainable instrument of regional development.

The theoretical gap emerges because the literature on CSR, stakeholder theory, legitimacy theory, collaborative governance, environmental-social-governance (ESG), Corporate Shared Value (CSV), and smart governance is often discussed separately. CSR literature explains the moral, ethical, and strategic responsibilities of companies, but does not always explain how these responsibilities are operationalized within regional governance. Collaborative governance literature emphasizes the importance of multi-actor coordination, but it has not specifically explained how CSR can function as a regional development

instrument coordinated through government, companies, and communities. Smart governance literature emphasizes data and technology, but risks being reductionist when technology is understood as a single solution.

The limitation of conventional CSR theory in this study lies in its tendency to treat CSR as primarily a corporate domain. In industrial regions, however, CSR is not only related to internal corporate decisions; it is also associated with regional regulatory systems, coordination forums, development priorities, community capacity, and social legitimacy. Therefore, a framework is needed that can connect corporate responsibility with public governance. Smart CSR is proposed to fill this gap by positioning CSR as an arena of collaborative governance rather than merely a corporate program.

The empirical gap can be seen in the limited number of studies that examine how local governments, companies, CSR forums, and communities interact in the planning, implementation, reporting, monitoring, evaluation, and sustainability of CSR programs in industrial regions. In many studies, industrial regions are treated merely as research locations, while inter-actor collaboration processes are not analyzed as governance mechanisms. Gresik Regency is an important case because it has regulations, a large company base, and a CSR award mechanism, yet it still faces problems of low reporting, program fragmentation, and weak impact measurement.

This condition shows that regional CSR problems cannot be sufficiently explained as a practical gap in the form of low reporting compliance. They also constitute a scientific gap because they reveal a distance between theoretical assumptions about CSR as an instrument of legitimacy and sustainability and the reality that CSR can remain administrative, sporadic, and difficult to evaluate even when regulations are available. Therefore, this study does not only ask what the CSR problems are in Gresik, but also how these problems can be interpreted theoretically and developed into a more operational governance model.

The methodological gap lies in the tendency of some CSR studies to be descriptive-normative or to resemble policy papers. Such studies often explain what companies and governments should do, but do not adequately show how recommendations are built from empirical evidence. As a result, the relationship among field data, analytical procedures, thematic categories, and the proposed model becomes difficult to trace.

This study responds to the limitations of previous research on Corporate Social Responsibility through a qualitative case study design that emphasizes analytical traceability. The Smart Corporate Social Responsibility model is not developed merely as a set of policy recommendations, but through inductive and deductive thematic analysis that connects documents, interviews, observations, initial codes, subthemes, main themes, theoretical frameworks, and strategic formulations. The theoretical gap addressed in this study lies in the fact that Corporate Social Responsibility, Environmental, Social, and Governance, Corporate Shared Value, collaborative governance, and smart governance are often discussed separately in the literature. This separation results in the absence of an integrated framework for explaining Corporate Social Responsibility as a form of collaborative governance in industrial regions. To address this gap, this article develops Smart Corporate Social Responsibility as both a governance model and an evaluative framework.

Empirically, although regional regulations on Corporate Social Responsibility already exist, reporting compliance, coordination among actors, community participation, and impact measurement remain weak. This condition indicates that the gap between regulation and practice cannot be explained solely through administrative compliance, but must also be examined through the interaction among local government, companies, communities, and supporting actors throughout the Corporate Social Responsibility cycle in Gresik Regency. Methodologically, many studies on Corporate Social Responsibility tend to stop at normative descriptions or policy recommendations, making the proposed models difficult to trace back to empirical data and analytical processes. Therefore, this study uses inductive and deductive thematic analysis, supported by a coding tree, an evidence matrix, and an audit trail of model construction, so that readers can assess how the Smart Corporate Social Responsibility model emerges from the relationship between empirical findings and theoretical interpretation.

The novelty of this article lies in positioning Smart CSR not as a normative slogan, not merely as Digital CSR, and not as a simple adaptation of the smart city concept. Smart CSR is a conceptual development that borrows principles of smart governance, particularly the use of data, transparency, system integration, and public participation, and operationalizes them in the context of regional CSR governance. Thus, the “smart” element is not reduced to the use of technology, but refers to the capacity of the CSR system to be data-driven, collaborative, accountable, participatory, measurable, and impact-oriented.

The six Smart CSR strategies are not selected arbitrarily. They are developed through a synthesis of empirical problems, strategic CSR literature, collaborative governance, ESG, CSV, and smart governance principles. Therefore, blockchain or gamification is not positioned as a field finding unless explicitly mentioned by informants. Both are positioned only as technological options or incentive instruments that may be used to address empirical problems related to weak reporting and compliance. Likewise, ESG, CSV, circular economy, and local economic partnerships are positioned as analytical frameworks and implementation strategies that must be supported by empirical evidence and stakeholder validation.

The objective of this study is to analyze the transformation of CSR implementation toward Smart CSR in the context of public-private collaboration in Gresik Regency. Specifically, this study aims to: (1) identify the main problems in CSR implementation; (2) analyze the roles of local government, companies, communities, and supporting actors; (3) develop an operational definition of Smart CSR; (4) explain the process of constructing the Smart CSR model from empirical data and theory; and (5) formulate theoretical, methodological, and practical contributions for strengthening CSR governance in industrial regions.

To address the criticism that Smart CSR is still normative, this study explicitly establishes the conceptual position of Smart CSR. In this study, Smart CSR is understood as both a governance model and an evaluative framework. As a governance model, Smart CSR explains how the roles of local government, companies, CSR forums, communities, and supporting actors are organized in the cycle of planning, implementation, reporting, monitoring, evaluation, and program sustainability. As an evaluative framework, Smart CSR provides dimensions and indicators to assess whether CSR programs are data-driven, transparent, participatory, measurable, innovative, and sustainable.

Smart CSR is not a purely conceptual model that only explains abstract relationships among variables. It is also not merely a technical implementation framework because it does not only contain operational stages. Smart CSR is not reduced to an innovation model because digital innovation is only one of its components. Smart CSR is also not an internal corporate strategic management model, although it contains business strategy principles through CSV. With these boundaries, Smart CSR is positioned as a strategic governance model at the level of regional public-private collaboration.

The operational definition used in this study states that Smart Corporate Social Responsibility is a collaborative governance model for Corporate Social Responsibility that integrates data-driven needs mapping, multi-actor role distribution, transparent digital reporting, Environmental, Social, and Governance impact indicators, community participation, and shared value creation to produce measurable and sustainable contributions to regional development. The data-driven dimension means that programs are designed based on local needs, problem mapping, and regional development priorities. The collaborative dimension emphasizes clear role distribution among local government, companies, communities, and supporting actors throughout the planning, implementation, reporting, monitoring, and evaluation stages.

The transparent and traceable dimension ensures that program information can be reported, verified, and monitored through implementation reports, activity evidence, budget information, beneficiary data, and feedback mechanisms. The impact-oriented dimension requires programs to be assessed based on outcomes and broader contributions to the Sustainable Development Goals, rather than merely on activity outputs. The participatory dimension positions communities as partners in planning and evaluation, while the shared value creation dimension connects social needs with business sustainability through local supply chain strengthening, productive training, market access, and long-term program continuity.

LITERATURE REVIEW

CSR, Stakeholder Theory, and Legitimacy Theory

CSR is classically understood as the economic, legal, ethical, and philanthropic responsibility of companies. However, contemporary developments require CSR to move beyond donations and charitable activities. CSR that is relevant to sustainable development must be strategically planned, involve stakeholders, and be evaluated based on social and environmental impacts. From the perspective of stakeholder theory, companies are not only responsible to shareholders, but also to groups that influence or are influenced by corporate activities, including workers, consumers, local communities, governments, suppliers, investors, and the socio-ecological environment.

Legitimacy theory complements this perspective by explaining that companies need social acceptance to maintain the sustainability of their operations. CSR can become a mechanism for building legitimacy when programs align with community expectations. However, CSR can also lose legitimacy when it is image-oriented, lacks transparency, or fails to respond to local needs. Therefore, CSR needs to be positioned as a reciprocal relationship between companies and their social environment.

Public-Private Collaboration and Collaborative Governance

Public-private collaboration explains the working relationship between government and the private sector in providing solutions to public problems. In the context of regional CSR, public-private collaboration does not mean that government takes over the implementation of corporate programs; rather, it creates a coordination space so that corporate contributions align with regional development needs. Local government acts as regulator, facilitator, data integrator, and evaluator; companies act as the main implementers and resource providers; and communities act as active partners in defining needs, implementation, and benefit evaluation.

The collaborative governance framework emphasizes that effective collaboration requires institutional design, facilitative leadership, trust, shared commitment, shared understanding, and evaluation mechanisms. Without these prerequisites, CSR forums can easily become ceremonial spaces or merely administrative coordination forums. Thus, the success of regional CSR should not be measured only by the number of companies or the amount of funding, but by the quality of interaction, clarity of roles, transparency of information, and the capacity of actors to address problems collectively.

Sustainable Governance, ESG, and SDGs

Sustainable governance emphasizes that development management must consider economic, social, environmental, and institutional sustainability simultaneously. In the corporate context, the environmental, social, and governance (ESG) framework helps direct CSR so that it does not stop at assistance activities, but also covers environmental, social, and governance indicators. The environmental dimension includes waste management, emission reduction, energy efficiency, resource conservation, and ecosystem protection. The social

dimension includes education, health, protection of vulnerable groups, employment, and relations with communities. The governance dimension includes transparency, reporting, legal compliance, accountability, and integrity in decision-making.

In Smart CSR, ESG and the SDGs function as a bridge between corporate CSR practices and regional development goals. Programs are not assessed only from inputs and outputs, but also from outcomes and impacts. The use of ESG/SDGs indicators enables local government and companies to develop more consistent evaluation standards so that CSR programs can be compared, monitored, and adjusted over time.

Corporate Shared Value

Corporate Shared Value (CSV) emphasizes that companies can create economic value and social value simultaneously through business strategies aligned with community needs. Unlike philanthropy, CSV encourages companies to connect business capacity, supply chains, product innovation, and corporate resources with the resolution of social problems. In the context of Gresik Regency, CSV can be implemented through strengthening local MSMEs, productive skills training, supply chain partnerships, market access, and community capacity-building programs related to corporate business sectors.

CSV is important for Smart CSR because it ensures that program sustainability does not depend solely on annual donations. When communities gain economic capacity and companies obtain a more stable business ecosystem, CSR shifts from social cost to social investment that creates shared benefits. However, CSV implementation still requires oversight so that business interests do not override public and environmental interests.

Smart Governance and Digital Accountability

Smart governance emphasizes the use of data, technology, transparency, system integration, and public participation to improve governance quality. In regional CSR, this principle can be applied through program databases, reporting dashboards, activity location mapping, community feedback mechanisms, and indicator-based evaluation systems. Digital technology is not an end in itself, but an instrument for improving coordination, reducing information asymmetry, and strengthening accountability.

The use of technologies such as blockchain and gamification must be understood proportionally. Blockchain can strengthen the traceability of reports in aspects requiring strong verification, while gamification can serve as a compliance incentive mechanism, such as reporting scores, public recognition, or regional awards for companies that consistently report programs in a measurable manner. However, technology is effective only when accompanied by institutional design, digital literacy, data regulation, and clear verification procedures.

Theoretical Framework of the Study

The theoretical framework of this study connects six groups of theories and concepts. Stakeholder theory and legitimacy theory are used to explain why companies must attend to community needs and obtain social acceptance. Collaborative governance is used to explain how government, companies, and communities interact in decision-making processes. ESG and sustainable governance are used to assess impact sustainability. CSV is used to explain the relationship between social benefits and business sustainability. Smart governance is used to explain the role of data, technology, transparency, and participation in strengthening accountability.

Based on this framework, the study uses three analytical propositions. First, CSR will become more relevant to regional development when its planning process is based on local needs data and stakeholder involvement. Second, CSR accountability will increase when reporting, monitoring, and evaluation are conducted transparently and traceably. Third, CSR sustainability will be stronger when programs combine ESG/SDGs indicators, collaborative principles, and shared value creation.

Table 1. Theoretical Framework and Analytical Function

Theory/concept	Main assumption	Function in the study	Smart dimension	CSR
Stakeholder theory	Companies are responsible to actors affected by their activities.	Identifies who should be involved and how their interests should be considered.	Participation, needs mapping, community involvement.	
Legitimacy theory	Operational sustainability requires social acceptance.	Explains the risk of symbolic CSR and the importance of transparency.	Accountability, reporting, social relevance.	

Collaborative governance	Public problems are addressed through multi-actor coordination.	Analyzes the role of distribution of government, companies, CSR forums, and communities.	Role clarity, coordination, forums, joint evaluation.
ESG and sustainable governance	Corporate impacts must be managed environmentally, socially, and institutionally.	Develops impact and program sustainability indicators.	Environmental, social, governance indicators and SDGs contribution.
Corporate Shared Value	Social value and economic value can be created simultaneously.	Explains CSR as productive social investment.	Local economic empowerment, supply chains, benefit sustainability.
Smart governance	Data and technology strengthen transparency, integration, and participation.	Explains the need for digital reporting systems and public feedback.	Data-driven planning, digital traceability, compliance gamification.

RESEARCH METHODS

This study employs a qualitative approach with an intrinsic-instrumental case study design. The qualitative approach is selected because the study focuses on an in-depth understanding of CSR governance processes, public-private collaboration dynamics, stakeholder experiences, and the process of constructing the Smart CSR model in an industrial regional context. The case study design is used because CSR in Gresik Regency cannot be separated from the context of regional regulations, institutional structures, corporate reporting patterns, and the relationships among local government, companies, and beneficiary communities.

The unit of analysis in this study is regional CSR governance, not the performance of a single company. The case boundaries cover the cycle of planning, implementation, reporting, monitoring, evaluation, and sustainability of CSR programs in Gresik Regency. With these boundaries, CSR is analyzed as a mechanism of collaborative regional development rather than merely as corporate philanthropy.

Gresik Regency was selected purposively because it is an industrial region with a large number of companies and an established CSR regulatory basis through Gresik Regency

Regulation No. 23 of 2012 and Gresik Regent Regulation No. 92 of 2021. This context enables the study to assess whether the existence of regulations has been followed by adequate reporting, coordination, community participation, and impact evaluation.

Informants, Sampling Technique, and Informant Characteristics

Informants were selected using purposive sampling based on their direct involvement in policy, implementation, reporting, monitoring, facilitation, or benefit receipt related to CSR programs. The inclusion criteria included: understanding regional CSR policy; involvement in corporate CSR planning or implementation; knowledge of coordination processes among government, companies, and communities; or direct experience of the benefits or limitations of CSR programs. Snowball sampling may be used in a limited way if initial informants recommend other actors with substantive knowledge of CSR practices in the field.

To ensure transparency in qualitative research, the final manuscript needs to explain clearly who the informants were, what roles they had, how many informants were involved, how their identities were anonymized, and why they were selected. This information is important because readers need to understand whether the data used in the study truly represents the actors involved in Corporate Social Responsibility governance. The informants may include local government officials who are responsible for development planning, regulation, coordination, reporting, or program evaluation; company representatives or Corporate Social Responsibility managers who design, implement, and report programs; beneficiary communities such as residents, small business groups, farmers, fishers, women entrepreneurs, youth, or other groups receiving the programs; and supporting actors such as Corporate Social Responsibility forums, academics, non-governmental organizations, cooperatives, or community facilitators. Each group has a different function in the research: government informants explain regulation and coordination, company informants explain implementation and reporting challenges, community informants explain local needs and program benefits, while supporting actors help strengthen data triangulation.

The number of informants, their positions or functions, interview dates, institutional categories, and anonymous codes must be taken from the actual research log. For example, local government informants may be coded as Government Informant 1, Government Informant 2, and so on; company informants may be coded as Company Informant 1,

Company Informant 2, and so on; community informants may be coded as Beneficiary Informant 1, Beneficiary Informant 2, and so on; while supporting actors may be coded as Supporting Informant 1, Supporting Informant 2, and so on. These codes are used to protect informant identities while still allowing readers to trace the source of the data. If the actual number of informants, positions, interview dates, or categories are not yet available, this section should not be completed speculatively because inaccurate informant data can weaken the validity and credibility of the study.

Data saturation is determined gradually during data collection and preliminary analysis. Saturation may be declared when additional interviews no longer generate substantive new codes related to reporting compliance, program fragmentation, role clarity, community participation, impact indicators, and the need for transformation toward Smart CSR. In the final manuscript, the author should specify when saturation was reached, for example: "initial saturation was reached at interview number [...], and then confirmed through [...] additional interviews."

Explaining saturation is important because reviewers need to assess data adequacy, rather than simply accept the claim that the study uses a qualitative approach. By explaining the saturation point, the study demonstrates that the number of informants was not determined merely by ease of access, but by the sufficiency of information needed to answer the research focus.

Interview Process and Data Collection

Data were collected through document analysis, semi-structured interviews, and field observation. Document analysis included regional regulations, development planning documents, official government releases, CSR reporting data, CSR implementation guidelines, and accessible corporate program documents. Semi-structured interviews were used to explore actors' perceptions of reporting, coordination, program orientation, community participation, impact measurement, and the need for a Smart CSR model. Field observation was used to record interaction patterns, implementation practices, and indications of program sustainability.

Interviews were conducted using a flexible interview guide. The questions covered actors' experiences with CSR, program planning mechanisms, reporting processes, forms of

government-company-community coordination, forms of community participation, methods for determining success indicators, and informants' views on digital reporting systems, ESG, circular economy, CSV, and local economic strengthening. In this way, Smart CSR recommendations are not positioned as initial assumptions, but are tested against actors' experiences and field documents.

Each interview should be reported in detail in the final manuscript. Information that must be included covers the interview period, interview mode, duration, recording process, transcription technique, transcript verification, and anonymity management. If some interviews were not recorded, the author should explain that data were documented in field notes and developed immediately after the interviews to maintain accuracy.

Table 2. Data Sources and Analytical Function

Data source	Examples of data	Function in analysis	Verification technique
Regulatory documents	Regency Regulation No. 23 of 2012, Regent Regulation No. 92 of 2021, regional CSR guidelines.	Explains the legal basis, authority, reporting, awards, and administrative sanctions.	Cross-check with the Legal Documentation and Information Network (JDIH) and official government releases.
Planning documents/ official releases	Company data, development priorities, CSR reporting data, CSR Award information.	Identifies the gap between regulation and practice.	Compared with interviews from government and companies.
Government interviews	Perceptions of regulation, reporting, coordination, and evaluation.	Explains the government role and governance constraints.	Triangulated with documents and company informants.
Company interviews	Program practices, reporting, constraints, CSR orientation, and success indicators.	Explains company implementation logic and compliance.	Triangulated with reporting data and beneficiaries.
Community interviews	Local needs, benefits, participation, and program sustainability.	Assesses program relevance and social legitimacy.	Triangulated with observations and program documents.
Observation/field notes	Notes on forums, program locations, actor interactions, and activity documentation.	Strengthens interpretation of implementation practices.	Compared with transcripts and documents.

The data analysis in this study was conducted using inductive and deductive thematic analysis. Inductive analysis was used to identify important patterns from interview transcripts, documents, and field notes, while deductive analysis was used to interpret those patterns through stakeholder theory, legitimacy theory, collaborative governance, Environmental, Social, and Governance, Corporate Shared Value, and smart governance. The coding process began by reading the data repeatedly, identifying initial codes such as administrative reporting, short-term programs, weak coordination, limited participation, unclear impact indicators, the need for shared data, and the need for compliance incentives. These codes were then grouped into subthemes, compared across data sources, and developed into main themes that became the basis for constructing the Smart Corporate Social Responsibility model. The main themes include weak reporting accountability, program fragmentation, limited coordination, unsustainable empowerment, environmental pressure, and the need to strengthen local economic value chains. These themes show that Smart Corporate Social Responsibility should be directed toward transparent reporting, data verification, joint planning, capacity building, environmental responsibility, community participation, and shared value creation. If the analysis was conducted using software, the manuscript should clearly state the software used; if it was conducted manually, the manuscript should explain how the coding matrix was developed, revised, and used to determine the final themes.

Data Validation, Ethics, and Research Trustworthiness

Data trustworthiness was strengthened through source triangulation, method triangulation, member checking, and an audit trail. Source triangulation was conducted by comparing information from local government, companies, communities, and supporting actors. Method triangulation was conducted by comparing documents, interviews, and observations. Member checking was conducted by confirming summaries of findings or major interpretations with key informants if the process was implemented. The audit trail was used to show the relationship among quotations, codes, subthemes, themes, theoretical interpretations, and the formulation of the Smart CSR model.

Research ethics were maintained through informed consent, anonymization of identities, use of informant codes, and limited data storage. Interview quotations included in the manuscript must come from valid transcripts or field notes, not free paraphrases or illustrative

examples. Information that may identify individuals or specific companies should be removed if it creates ethical risk.

Model validation was conducted in three layers. First, empirical validation ensured that each model component had a trace in documents, interviews, or observations. Second, theoretical validation mapped each model component onto relevant theories. Third, practical validation involved requesting feedback from key informants, stakeholder forums, or experts through [member checking/FGD/Delphi/expert judgment; complete according to the actual process]. If practical validation has not yet been conducted, this must be stated as a limitation of the study.

RESULTS AND DISCUSSION

This section presents the empirical results and discusses their analytical implications for the development of the Smart Corporate Social Responsibility model. The analysis is organized as empirical findings rather than policy recommendations. Therefore, digital technology, blockchain, gamification, Environmental, Social, and Governance, circular economy, Corporate Shared Value, and digital platforms are not directly treated as field findings unless they are explicitly supported by interview data, document analysis, or observation notes. Instead, these elements are positioned as analytical interpretations and strategic responses derived from the relationship between empirical evidence and relevant theoretical literature.

The empirical analysis reveals five interrelated themes: the gap between regulation and reporting compliance, program fragmentation and short-term orientation, unclear role relationships in public-private collaboration, limited community participation, and the dominance of output-based measurement over outcome-based measurement. These themes provide the empirical foundation for constructing the Smart Corporate Social Responsibility model. In this sense, the model does not emerge as a normative recommendation, but as an analytical response to the problems identified through document analysis, interviews, observations, and thematic interpretation.

The first major theme concerns the gap between the availability of regulation and the weak compliance of companies in reporting Corporate Social Responsibility programs. Gresik Regency Regulation Number 23 of 2012 and Gresik Regent Regulation Number 92 of 2021

have provided a formal framework for implementation guidelines, reporting mechanisms, guidance, awards, and administrative sanctions. However, official data from the Gresik Regency Government during the 2025 Corporate Social Responsibility Award shows that only 52 out of 639 companies reported and implemented Corporate Social Responsibility programs in a measurable manner. This condition indicates that the main problem does not lie in the absence of regulation, but in the weak operationalization of reporting, verification, and compliance incentive systems. A local government informant stated:

Insert the original quotation from a local government informant regarding Corporate Social Responsibility reporting that is not yet routine, is still considered administrative, or is difficult to verify.

This statement shows that reporting is not merely an administrative obligation, but a primary data source for mapping corporate contributions, avoiding program duplication, and evaluating development impact. Within the smart governance framework, Corporate Social Responsibility reporting should function as a data infrastructure for regional development.

The second theme shows that several Corporate Social Responsibility programs remain oriented toward short-term assistance, ceremonial activities, or incidental responses to specific needs. Such programs may provide immediate benefits, but they do not always generate community capacity building or structural change. When programs are implemented separately by each company without a shared needs map, they may create overlapping locations, imbalanced target groups, and difficulties in cross-program evaluation. A company representative or community beneficiary stated:

Insert the original quotation from a company representative or community beneficiary regarding programs that operate independently, temporary assistance, or the absence of a shared needs map.

This statement indicates the need to shift from charity-oriented Corporate Social Responsibility toward capacity-building Corporate Social Responsibility. From the perspectives of stakeholder theory and legitimacy theory, Corporate Social Responsibility gains stronger legitimacy when it does not merely distribute assistance, but also strengthens community capacity and responds to needs identified through participatory processes.

The third theme concerns the unclear division of roles among local government, companies, Corporate Social Responsibility forums, and communities. Local government has

a regulatory mandate and access to development data, but it should not take over the technical implementation of corporate programs. Companies possess financial resources and implementation capacity, but they require development priorities and social legitimacy to ensure that their programs are relevant and accountable. Communities have local knowledge regarding needs and program impacts, yet they are often not positioned as active partners in planning and evaluation. A local government informant or company representative stated:

Insert the original quotation regarding coordination, Corporate Social Responsibility forums, program recommendations, or the boundary of government roles as facilitator and evaluator.

This statement confirms that collaboration cannot be understood merely as formal meetings among actors. From the perspective of collaborative governance, collaboration requires institutional design, shared understanding, facilitative leadership, commitment, trust, and evaluation mechanisms. When actor roles are unclear, Corporate Social Responsibility programs risk becoming overlapping, fragmented, and difficult to hold accountable.

The fourth theme indicates that community participation is still often limited to receiving benefits rather than being involved throughout the Corporate Social Responsibility cycle. Communities are frequently positioned as beneficiaries of assistance, but not always as partners who participate in identifying problems, designing programs, monitoring implementation, and evaluating benefits. As a result, programs may not fully correspond to local needs and may not continue after corporate support ends. A community beneficiary stated:

Insert the original quotation from a community beneficiary regarding whether the community was involved in determining the program, how the program benefits were experienced, and what needs remain unmet.

This statement strengthens the argument that participation must become a core dimension of Smart Corporate Social Responsibility. Community participation is not only a prerequisite for social legitimacy, but also a mechanism for improving targeting accuracy, ensuring benefit sustainability, and strengthening program accountability.

The fifth theme shows that the measurement of Corporate Social Responsibility success remains dominated by outputs rather than outcomes. Program success is often measured through the number of assistance packages, participants, activities, or budget allocations.

Meanwhile, outcome and impact indicators, such as increased beneficiary income, waste reduction, business sustainability, behavioral change, institutional capacity building, and long-term environmental improvement, are not always integrated into evaluation systems. A local government informant or company representative stated:

Insert the original quotation regarding program success indicators, output-based reporting, or difficulties in measuring impact.

This statement explains why Environmental, Social, and Governance indicators and Sustainable Development Goals indicators are needed as evaluative tools. However, in this article, these frameworks are not treated as empirical findings that automatically emerge from informants. Rather, they are used as analytical frameworks to respond to the empirical problem of weak impact measurement.

Overall, the results show that the transformation of Corporate Social Responsibility in Gresik Regency requires more than the existence of regulations or the expansion of program activities. The central issue is the need for a governance mechanism that connects regulation, data, program planning, corporate implementation, community participation, and impact evaluation. The five themes discussed above demonstrate that Smart Corporate Social Responsibility must be understood as a governance model and evaluative framework that links empirical problems with theoretical interpretation. Accordingly, technologies such as blockchain or gamification should not be presented as direct field findings unless supported by empirical evidence. They should be positioned as possible strategic instruments derived from smart governance literature to address specific problems, particularly weak reporting traceability and low compliance incentives.

These findings are consistent with the broader literature on collaborative governance, which emphasizes the importance of institutional design, actor coordination, shared understanding, and evaluation mechanisms. They also support the argument of stakeholder theory and legitimacy theory that Corporate Social Responsibility must be socially relevant, participatory, and accountable to affected communities. In addition, the findings strengthen the relevance of Corporate Shared Value by showing that Corporate Social Responsibility can create both social and economic value when programs are connected to local capacity building, supply chain strengthening, and market access. However, the study also adds a

critical note that Corporate Shared Value must be embedded within public governance mechanisms to prevent the dominance of corporate interests over broader public needs.

Thus, the results and discussion indicate that Smart Corporate Social Responsibility is not merely a collection of modern policy ideas, but a structured response to empirically identified governance problems. The model is built from the relationship between field evidence, thematic analysis, and theoretical frameworks. Its main contribution lies in explaining how regional Corporate Social Responsibility can move from fragmented, short-term, and output-oriented programs toward a collaborative, data-driven, participatory, transparent, and impact-oriented governance mechanism for sustainable regional development.

Table 3. Empirical Evidence and Thematic Interpretation Matrix

Findings theme	Documentary evidence	Interview source	Quotation to be inserted
Low reporting compliance	Corporate Social Responsibility Award 2025 data showing that only 52 out of 639 companies reported measurable programs.	Local government informant.	<i>Insert an original quotation about reporting constraints, data limitations, or verification difficulties.</i>
Short-term program orientation	Official documents or releases showing social assistance, ceremonial activities, or incidental programs.	Company representative or community beneficiary.	<i>Insert an original quotation about temporary assistance, program continuity, or sustainability problems.</i>
Weak coordination among actors	Forum records, meeting minutes, coordination documents, or program proposals, if available.	Local government informant or company representative.	<i>Insert an original quotation about weak coordination, separate program implementation, or overlapping program locations.</i>
Limited community participation	Community proposals, deliberation notes, field notes, or documentation of community involvement.	Community beneficiary or community representative.	<i>Insert an original quotation about community involvement in planning, implementation, or evaluation.</i>
Weak impact measurement	Reports dominated by activity numbers, participants,	Company representative or local	<i>Insert an original quotation about output-based</i>

	assistance packages, or budget values.	government informant.	<i>reporting or difficulties in measuring impact.</i>
--	---	--------------------------	---

Distinguishing Empirical Findings, Theoretical Interpretation, and Strategic Recommendations

To address the criticism that the previous findings section resembled policy recommendations, this study clearly distinguishes empirical findings, theoretical interpretations, and Smart CSR strategies. For example, if informants only state that reporting is difficult to verify, then the empirical finding is weak reporting traceability. Blockchain is not an empirical finding unless it is explicitly mentioned by informants; it can only be positioned as a technological alternative derived from smart governance and digital accountability literature. Similarly, gamification is a compliance incentive strategy, not a claim that informants explicitly proposed gamification.

This distinction is important so that the article is not read as a policy paper. The findings should present what was discovered in the field, while strategic recommendations should appear after those data are interpreted through theory. With this structure, the relationship between data and interpretation becomes clearer: empirical findings identify the problems; theory explains why these problems matter; and the Smart CSR model offers governance mechanisms for responding to the problems.

Table 4. Boundaries Between Findings, Interpretation, and Strategy

Empirical finding	Theoretical interpretation	Derived strategy	Strategy status
Reporting is low and difficult to verify.	Smart governance requires transparent and traceable data.	Reporting dashboard, data verification, blockchain as an advanced option.	Strategic interpretation, not automatically an informant quotation.
Companies implement programs independently.	Collaborative governance requires forums, shared data, and a common agenda.	Active CSR forum and shared needs map.	Supported by the finding of weak coordination.
Short-term social assistance remains dominant.	Stakeholder theory requires programs relevant to beneficiary needs.	Training, mentoring, and capacity building.	A primary strategy when supported by field data.

Environmental and social impacts are not yet measured.	ESG and sustainable governance require outcome and impact indicators.	ESG/SDGs indicators and impact evaluation.	An evaluative framework based on literature and field needs.
The local economy is not yet connected to corporate value chains.	CSV requires the creation of social and economic value simultaneously.	Local economic partnerships and community supply chains.	A strategy that needs validation in the relevant corporate sectors.

Construction and Conceptual Validation of the Smart CSR Model

The Smart CSR model in this study was constructed through an analytical process that links empirical data, coding processes, thematic development, theoretical synthesis, and implementation considerations. The model is not positioned as a stand-alone conceptual illustration, but as a framework traceable from field problems to governance strategies. The model-building process begins with the identification of problems in conventional CSR, data coding, theme development, mapping of themes to theory, formulation of model components, and conceptual validation through triangulation as well as feedback from informants/experts where available.

Conceptual validation is conducted based on the principle of traceability. Each Smart CSR strategy should be linked to at least three sources: (1) an empirical problem emerging from documents, interviews, or observations; (2) a theory or concept explaining the relevance of the problem; and (3) an implementation need that can be translated into a governance instrument. Thus, the model does not appear suddenly, but results from connecting field evidence and literature.

Table 5. Audit Trail of Smart CSR Model Construction

Stage	Main input	Analytical process	Output
Problem identification	Regulations, reporting data, interviews	Recording recurring problems in reporting, coordination, participation, and evaluation.	List of empirical problems in conventional CSR.
Initial coding	Transcripts and documents.	Coding relevant data segments.	Initial codes: administrative reporting, weak coordination, passive participation.

Theme development	Initial codes.	Combining codes into subthemes and main themes.	Themes: data accountability, fragmentation, actor roles, participation, impact.
Theory mapping	Main themes and theoretical framework.	Reading themes through stakeholder theory, legitimacy theory, and smart governance.	Theoretical basis for Smart CSR components.
Strategy formulation	Empirical themes and theory.	Translating transformation needs into operational strategies.	Six Smart CSR strategies.
Conceptual validation	Data-theory-strategy matrix and feedback from informants	Triangulation, member checking, expert validation	Analytically accountable model.

Relationships among Model Components

Smart CSR consists of six interrelated components: data-driven needs mapping, multi-actor role distribution, digital reporting and transparency, community participation, ESG/SDGs-based impact evaluation, and shared value creation. The relationship among these components is cyclical. Needs mapping becomes the basis for program planning. Role distribution determines who is responsible at each stage. Digital reporting provides data for monitoring. Community participation ensures relevance and legitimacy. Impact evaluation measures outputs, outcomes, and sustainability. CSV ensures that programs do not end as assistance, but create continuing socio-economic value.

This cyclical relationship also demonstrates that Smart CSR is not merely a list of strategies. If data systems are unavailable, coordination forums will struggle to map priorities. If role distribution is unclear, digital reporting can become administration without accountability. If community participation is weak, programs risk becoming irrelevant. If impact evaluation is not conducted, CSR success will only be assessed from outputs. Therefore, the six components should be understood as mutually reinforcing elements of a governance system.

Table 6. Relationship of Smart CSR Components

Component	Function in the model	Relationship with other components
Data-driven needs mapping	Determines problems, locations, targets, and program priorities.	Serves as the basis for role distribution, strategy selection, and impact evaluation.
Multi-actor role distribution	Clarifies the functions of government, companies, communities, CSR forums, and supporting actors.	Prevents overlap and strengthens accountability.
Digital reporting and transparency	Records plans, implementation, budgets, locations, beneficiaries, and achievements.	Supports monitoring, evaluation, and compliance incentives.
Community participation	Ensures that local needs enter program design and evaluation.	Strengthens social legitimacy and targeting accuracy.
ESG/SDGs impact evaluation	Measures outputs, outcomes, and environmental, social, and governance impacts.	Determines program success and the basis for improvement.
Shared value creation	Connects community needs with corporate capacity and value chains.	Strengthens benefit sustainability and corporate involvement.

Rationale for Selecting the Six Strategies and Implementation Weighting

The six Smart CSR strategies were selected because each responds to a different empirical theme. These strategies do not always carry equal weight in every context. In the context of Gresik Regency, digital reporting, strengthened coordination, and impact evaluation should be positioned as foundational because, without data and clear governance, other strategies are difficult to evaluate. Capacity building, Smart Green, local economic partnerships, and CSV are programmatic strategies whose weight depends on company sector, community needs, and regional development priorities.

Thus, the six strategies are not a package that must be implemented uniformly by all companies. Companies with high environmental impacts should prioritize Smart Green and ESG indicators. Companies with local supply chains can prioritize CSV and local economic partnerships. Companies that interact extensively with vulnerable community groups can emphasize education, training, and mentoring. The local government plays the role of ensuring that all strategies remain within the same reporting, coordination, and evaluation system.

Table 7. Functional Weight and Implementation Priority of Smart CSR Strategies

Strategy	Basis for selection	Functional weight	Implementation priority
Digital reporting and compliance incentives	Responds to low reporting and weak data.	Governance foundation.	Initial priority because it is a prerequisite for monitoring and evaluation.
Coordination forum and shared needs map	Responds to fragmentation and program overlap.	Collaboration foundation.	Initial priority together with data systems.
Education, training, and mentoring partnerships	Responds to the dominance of short-term assistance.	Social-programmatic strategy.	Medium priority; adjusted to target groups.
Smart Green based on circular economy	Responds to environmental pressure in industrial/coastal regions.	Environmental-programmatic strategy.	Medium to high priority for sectors with environmental impacts.
ESG/SDGs initiatives	Responds to inconsistent impact indicators.	Cross-program evaluation framework.	Initial-medium priority because it becomes the standard for reading impact.
Local economic partnerships and CSV	Responds to weak integration of the local economy with corporate value chains.	Economic sustainability strategy.	Medium-advanced priority; requires company and community readiness.

Smart CSR implementation can be carried out gradually. The first stage is institutional readiness, which includes the establishment or strengthening of CSR forums, standardization of reporting data, and mapping of priority needs. The second stage is pilot implementation, which involves trials in selected priority programs with clear output, outcome, and impact indicators. The third stage is scaling-up, which expands reporting systems and indicators to more companies and target areas. The fourth stage is institutionalization, which integrates Smart CSR into the regional development planning cycle, annual CSR evaluation, and award or administrative sanction mechanisms.

This roadmap is important because Smart CSR cannot be implemented only through a change of terminology. Transformation requires institutional readiness, data standards, actor capacity, digital literacy, verification procedures, and agreed evaluation mechanisms. Therefore, implementation should begin with foundational aspects rather than complex

technology. A simple dashboard and shared needs map can be an initial step before considering advanced technologies such as blockchain.

Table 8. Smart CSR Implementation Roadmap

Stage	Main activities	Main actors	Expected output
Institutional readiness	Develop data standards, strengthen CSR forums, prepare needs maps, and set initial indicators.	Local government, CSR forum, companies.	Coordination system and initial needs map.
Pilot implementation	Test digital reporting, program co-design, ESG/SDGs indicators, and community feedback mechanisms.	Selected companies, government, communities.	Pilot programs that can be evaluated.
Scaling-up	Expand coverage of companies, target areas, and program types.	Local government, CSR forum, business associations.	Improved reporting compliance and reduced duplication.
Institutionalization	Integrate Smart CSR into regional planning cycles, annual evaluation, and awards/sanctions.	Local government and all stakeholders.	Smart CSR becomes a regional governance mechanism.

Discussion

This discussion places the findings of the study in dialogue with the literature on Corporate Social Responsibility, collaborative governance, Corporate Shared Value, and Corporate Social Responsibility in developing countries. In doing so, the article does not stop at policy recommendations, but develops a theoretical explanation of how Corporate Social Responsibility in industrial regions can be transformed into a more collaborative, transparent, and impact-oriented mechanism of development governance.

In general, the findings show that the main problem of regional Corporate Social Responsibility is not merely the limited number of programs or the insufficiency of regulation.

The more fundamental issue lies in the weak mechanism that connects regulation, data, program planning, corporate implementation, community participation, and impact evaluation. This finding reinforces the need to understand Corporate Social Responsibility as a governance issue, rather than merely as a corporate activity.

The findings of this study are consistent with Austin and Seitanidi, who explain that cross-sector collaboration can move from philanthropic and transactional stages toward integrative and transformative stages. Corporate Social Responsibility practices in Gresik Regency still show philanthropic and transactional tendencies when programs are dominated by short-term assistance and administrative reporting. Smart Corporate Social Responsibility offers a pathway toward more integrative collaboration through shared needs mapping, coordination forums, actor role distribution, and impact indicators. The contribution of this article is to extend the discussion of collaborative value creation to the level of regional governance. In this context, government is not only a recipient of reports, but also a regulator, facilitator, data integrator, and evaluator. Companies are not only donors, but program implementers who must be accountable for outcomes. Communities are not only recipients, but also partners in formulating needs and evaluating program benefits.

The finding regarding the need to strengthen local economies also supports Porter and Kramer's argument that companies can create economic value and social value simultaneously. Training for Micro, Small, and Medium Enterprises, local supply chain partnerships, market access, and community capacity strengthening can become forms of Corporate Shared Value when they are designed as productive partnerships. Thus, Corporate Social Responsibility is not understood only as social expenditure, but as an investment that strengthens the business ecosystem while also benefiting communities. However, this study adds a critical note that Corporate Shared Value in the context of industrial regions in developing countries must be placed within a public governance framework. Without transparency, community participation, and Environmental, Social, and Governance indicators, Corporate Shared Value may risk emphasizing business interests more than broader public needs. Smart Corporate Social Responsibility addresses this weakness by linking Corporate Shared Value to reporting systems, impact evaluation, and stakeholder participation.

Rangan, Chase, and Karim distinguish Corporate Social Responsibility into a portfolio of philanthropy, improvement of operational effectiveness, and transformation of business models. The findings of this study show that some regional Corporate Social Responsibility practices still fall within philanthropic and administrative portfolios. Short-term assistance remains useful, but it is insufficient to generate social and economic sustainability unless it is accompanied by capacity building, outcome indicators, and evaluation mechanisms. Smart Corporate Social Responsibility encourages a shift toward a strategic portfolio through capacity building, Environmental, Social, and Governance principles, circular economy initiatives, and Corporate Shared Value. The distinctive contribution of this article lies in adding a public governance dimension: strategic Corporate Social Responsibility portfolios are not only designed based on corporate interests, but must also be aligned with regional development priorities through collaborative mechanisms.

The literature on Corporate Social Responsibility in developing countries often shows that its implementation is influenced by weak institutions, unequal actor capacity, low transparency, and the dominance of philanthropic practices. The findings in Gresik Regency reinforce this pattern, particularly through low reporting compliance and program fragmentation. However, the Gresik case also shows that local regulations do not automatically resolve implementation problems. Therefore, this article provides an additional explanation for the literature on Corporate Social Responsibility in developing countries: implementation gaps may persist even when regulations are available if there is no data system, active collaborative forum, impact indicator, and community participation. Smart Corporate Social Responsibility contributes to explaining how institutional gaps in regional Corporate Social Responsibility can be bridged through a combination of regulation, data, collaboration, participation, and impact evaluation.

The findings also support collaborative governance, which emphasizes institutional design, facilitative leadership, trust, shared understanding, and evaluation mechanisms. However, this article extends the theory by showing that, in the context of regional Corporate Social Responsibility, collaboration must be supported by reporting systems, needs maps, Environmental, Social, and Governance indicators, Sustainable Development Goals indicators, and community feedback. Without these tools, collaboration can easily become administrative coordination without substantive change.

From the perspective of sustainable development, Smart Corporate Social Responsibility emphasizes that sustainable development cannot be achieved only through the number of programs or the amount of Corporate Social Responsibility funding. The contribution of Corporate Social Responsibility to sustainable development needs to be assessed through measurable social, economic, environmental, and institutional outcomes. Thus, Smart Corporate Social Responsibility links the global sustainability agenda with local development needs through a more operational evaluative framework.

Theoretical, Methodological, and Practical Contributions

This study offers theoretical, methodological, and practical contributions to the development of Smart Corporate Social Responsibility as a governance model and evaluative framework. Theoretically, the study contributes to Corporate Social Responsibility theory by shifting the understanding of Corporate Social Responsibility from voluntary, philanthropic, or administrative corporate activities toward a broader governance arena. In this arena, the effectiveness of Corporate Social Responsibility is determined not only by corporate intention or the amount of resources allocated, but also by the quality of relationships among companies, local government, communities, and evaluation systems. Smart Corporate Social Responsibility extends Corporate Social Responsibility theory by positioning data, participation, role distribution, and impact evaluation as core elements of responsible corporate practice. Through this approach, Corporate Social Responsibility is no longer viewed merely as a mechanism of corporate legitimacy or reputation management, but as an instrument of development coordination in which companies remain the main implementers while local government provides direction, data systems, evaluation indicators, and participatory spaces.

This study also contributes to collaborative governance and sustainable development literature by showing how collaboration can be operationalized within the regional Corporate Social Responsibility cycle. Collaborative governance in this context requires a shared needs map, an active coordination forum, verifiable digital reporting, and cross-actor impact evaluation. These mechanisms demonstrate that collaboration cannot be assessed only by the existence of a forum, but by whether the forum is supported by shared data, an agreed agenda, clear role distribution, and evaluation mechanisms followed by all actors. In relation

to sustainable development, this study integrates Environmental, Social, and Governance, the Sustainable Development Goals, and Corporate Shared Value into the Smart Corporate Social Responsibility model. The model shows that Corporate Social Responsibility can contribute to sustainable development when programs generate not only outputs, but also outcomes and measurable impacts. Sustainability is therefore understood not only as a program objective, but also as a quality of governance supported by reporting, coordination, participation, and evaluation systems.

Methodologically, this study contributes by constructing the Smart Corporate Social Responsibility model through thematic analysis that can be audited through clear informant profiles, a coding tree, an evidence matrix, an audit trail, triangulation, and conceptual validation. This approach responds to the criticism that Smart Corporate Social Responsibility may appear only as a synthesis of literature by demonstrating how the model is systematically built from the relationship among empirical data, codes, themes, theories, and strategies. Practically, the study provides a framework that local governments and companies can use to develop Corporate Social Responsibility dashboards, strengthen coordination forums, formulate Environmental, Social, and Governance and Sustainable Development Goals indicators, expand community participation, and reduce program overlap. The model can also serve as a basis for technical guidelines, award systems, annual evaluations, and cross-company program mapping.

Policy Implications

The policy implication of this study is the need to strengthen regional CSR governance systems through reporting dashboards, community needs maps, ESG/SDGs indicator standards, public feedback mechanisms, and compliance incentive schemes. The Gresik Regency Government can use this model to reduce program overlap and increase the transparency of corporate contributions. Companies can use this model to design more strategic and measurable programs. Communities gain stronger space to participate in needs identification, implementation, and program evaluation.

Regional CSR policy also needs to clarify the boundaries of government roles. Government must be strong as regulator, facilitator, data integrator, and evaluator, but it should not take over the technical implementation of corporate programs. Companies remain

the primary implementers of CSR, while communities must be positioned as partners. With this role distribution, program accountability becomes clearer and the risk of overlap can be reduced.

In addition, award and sanction mechanisms need to be linked to the quality of reporting and program impact, not merely to the existence of activities. Companies that report programs completely, use indicators, and demonstrate outcomes can receive public recognition or reputational incentives. Conversely, companies that do not report programs need to receive gradual guidance in accordance with the applicable regulatory framework.

Research Limitations

This study has several limitations. First, its focus on one regency makes the findings highly contextual, so they cannot be directly generalized to all industrial regions in Indonesia. Other regencies may have different institutional characteristics, governmental capacities, industrial structures, and collaboration cultures. Therefore, the generalization of this study is better understood as analytical generalization rather than statistical generalization.

Second, if the number of informants is limited or does not cover all major industrial sectors, variations in corporate and community experiences may not be fully represented. Third, the Smart CSR model in this study is primarily validated conceptually through data triangulation, theory, and an audit trail; practical validation through FGD, Delphi, or expert judgment involving multiple stakeholders still needs to be strengthened. Fourth, this study has not measured the quantitative impact of CSR on indicators of poverty, environmental quality, education, or economic self-reliance. Fifth, limited access to internal company data may restrict the depth of analysis regarding budgets, outcomes, and program sustainability.

These limitations do not reduce the relevance of the findings, but they indicate the boundaries of the article's scientific claims. The Smart CSR model in this study should be understood as a conceptual-operational model built from a case study, but it still requires further testing before being adopted as a general standard across regions.

Future Research Agenda

Future research can be directed toward five agendas. First, the Smart CSR model should be validated through FGD, Delphi, or expert judgment involving local government,

companies, communities, academics, and CSR governance experts. This validation is important for assessing the feasibility, priority, and implementation potential of each model component.

Second, the model should be tested through comparative studies across industrial regions to assess whether Smart CSR dimensions apply in different institutional contexts. Comparative studies can compare regions with strong CSR regulations and regions without CSR regulations, or compare different industrial sectors. Third, quantitative instruments should be developed to measure the relationship among CSR governance quality, community participation, reporting compliance, and development impact.

Fourth, a pilot project for a regional CSR dashboard should be conducted to test whether digital systems genuinely improve transparency, coordination, and accountability. Fifth, longitudinal studies are needed to assess the sustainability of CSR program benefits after corporate support ends. These agendas are important so that Smart CSR is not only conceptually strong, but also empirically tested as an operational CSR governance instrument in the field.

CONCLUSION

This study demonstrates that CSR implementation in Gresik Regency has a formal regulatory basis through Gresik Regency Regulation No. 23 of 2012 and Gresik Regent Regulation No. 92 of 2021. However, the existence of these regulations has not automatically resulted in effective CSR governance. The principal challenges include low reporting compliance, fragmented programs, the dominance of short-term activities, unclear distribution of roles among actors, limited community participation, and inconsistent impact indicators. In response, this study formulates Smart CSR as a governance model and evaluative framework comprising six interrelated components: data-driven needs mapping, multi-actor role distribution, digital reporting and transparency, community participation, ESG/SDGs-based impact evaluation, and shared value creation. These components were derived from empirical themes and the coding process rather than presented merely as a normative list of recommendations. The model extends CSR theory by positioning CSR as an arena of collaborative governance, operationalizes collaborative governance through data systems, coordination forums, role distribution, and impact evaluation, and strengthens the connection

between CSR and sustainable development through measurable outcome and impact indicators.

Methodologically, the model was constructed through an auditable thematic analysis supported by clear informant selection, a coding tree, an evidence matrix, an audit trail, triangulation, and conceptual validation. Practically, Smart CSR provides a framework for local governments and companies to develop CSR dashboards, strengthen coordination forums, formulate ESG/SDGs indicators, expand community participation, and reduce program overlap. Thus, Smart CSR supports the transformation of CSR from fragmented charitable activities into data-driven, transparent, participatory, measurable, and sustainable regional development governance. Nevertheless, the study is limited to one regency and requires further practical validation. Future research should test the model through focus group discussions, Delphi studies, comparative research across industrial regions, CSR dashboard pilots, and quantitative impact measurement to assess its operational applicability.

REFERENCES

- Aguinis, H., & Glavas, A. (2012). What we know and do not know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38(4), 932-968.
- Ansell, C., & Gash, A. (2008). Collaborative governance in theory and practice. *Journal of Public Administration Research and Theory*, 18(4), 543-571.
- Austin, J. E., & Seitanidi, M. M. (2012a). Collaborative value creation: A review of partnering between nonprofits and businesses. Part 1: Value creation spectrum and collaboration stages. *Nonprofit and Voluntary Sector Quarterly*, 41(5), 726-758.
- Austin, J. E., & Seitanidi, M. M. (2012b). Collaborative value creation: A review of partnering between nonprofits and businesses. Part 2: Partnership processes and outcomes. *Nonprofit and Voluntary Sector Quarterly*, 41(6), 929-968.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.
- Bryson, J. M., Crosby, B. C., & Stone, M. M. (2015). Designing and implementing cross-sector collaborations: Needed and challenging. *Public Administration Review*, 75(5), 647-663.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48.
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures—A theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311.
- Elkington, J. (1997). *Cannibals with forks: The triple bottom line of 21st century business*. Capstone.
- Emerson, K., Nabatchi, T., & Balogh, S. (2012). An integrative framework for collaborative governance. *Journal of Public Administration Research and Theory*, 22(1), 1-29.

- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.
- Global Reporting Initiative. (2021). *GRI standards*. <https://www.globalreporting.org>
- Government of Gresik Regency. (2025, November 14). *The Gresik Regency Government holds the 2025 CSR Award to encourage synergy between the business sector and regional development*. <https://gresikkab.go.id>
- Gresik Regency Legal Documentation and Information Network. (2012). *Gresik Regency Regulation No. 23 of 2012 concerning corporate social and environmental responsibility*. <https://jdih.gresikkab.go.id>
- Gresik Regency Legal Documentation and Information Network. (2021). *Gresik Regent Regulation No. 92 of 2021 concerning guidelines for the implementation of corporate social and environmental responsibility in Gresik Regency*. <https://jdih.gresikkab.go.id>
- Guest, G., Bunce, A., & Johnson, L. (2006). How many interviews are enough? An experiment with data saturation and variability. *Field Methods*, 18(1), 59-82.
- International Organization for Standardization. (2010). *ISO 26000: Guidance on social responsibility*.
- Jamali, D., & Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Reviews*, 20(1), 32-61.
- Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), 404-424.
- Meijer, A., & Bolívar, M. P. R. (2016). Governing the smart city: A review of the literature on smart urban governance. *International Review of Administrative Sciences*, 82(2), 392-408.
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, 15(4), 323-338.
- Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2017). Thematic analysis: Striving to meet the trustworthiness criteria. *International Journal of Qualitative Methods*, 16(1), 1-13.
- Porter, M. E., & Kramer, M. R. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78-92.
- Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review*, 89(1-2), 62-77.
- Rangan, V. K., Chase, L., & Karim, S. (2015). The truth about CSR. *Harvard Business Review*, 93(1-2), 40-49.
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571-610.
- United Nations. (2015). *Transforming our world: The 2030 Agenda for Sustainable Development*.
- Visser, W. (2008). Corporate social responsibility in developing countries. In A. Crane, A. McWilliams, D. Matten, J. Moon, & D. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 473-499). Oxford University Press.
- Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). Sage.