

Evaluating CSR Effectiveness in the Hotel Sector: From Regulatory Compliance to Sustainable Empowerment of Coastal Communities in East Java

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ABSTRACT

Corporate Social Responsibility (CSR) practices among hotels in the coastal areas of East Java, particularly along the Surabaya–Banyuwangi corridor, remain dominated by a compliance-oriented approach under Law No. 40/2007 Article 74, which mandates the allocation of 2–5% of net profit to social programs. However, these programs achieve only 60–70% effectiveness, largely manifesting as temporary infrastructure donations and formal reporting rather than sustainable improvements in the economic independence of coastal communities. A review of Scopus-indexed literature (2022–2025) reveals a persistent gap between traditional, compartmentalized CSR models and integrated empowerment approaches such as Asset-Based Community Development (ABCD), alongside weak multi-stakeholder synergy and unclear sustainability indicators. This study evaluates the effectiveness of CSR programs at five coastal hotels in East Java using a descriptive qualitative approach supported by a systematic literature review and secondary data from the Financial Services Authority (OJK) and the East Java Statistics Agency (BPS). The findings show an overall CSR effectiveness of 62%, comprising 78% compliance-oriented activity against only 42% genuine empowerment, constrained mainly by limited participation of fishing communities (25%) and a mismatch between CSR programs and local potential. The study recommends that regulators mandate at least 40% of CSR budgets for ABCD-linked empowerment programs and proposes an Airlangga University hotel collaboration pilot for coastal CSR in 2026 to support local SDG achievement.

Keywords: *East Java hotel, CSR (Corporate Social Responsibility), CSR effectiveness, regulatory compliance.*

Background

The hotel sector in the coastal regions of East Java, spanning Surabaya, Banyuwangi, Probolinggo, and Pacitan, plays a central role in the province's marine tourism economy, contributing an estimated 15–20% of the

province's Gross Regional Domestic Product with an average occupancy rate of 65%, driven by domestic and international visitors to destinations such as Boom Beach, Tabuhan Beach, and the Banyuwangi Special Economic Zone [3]. However, Corporate Social Responsibility (CSR) practices in this industry remain predominantly compliance-oriented, anchored to the obligation under Law No. 40/2007 Article 74, which mandates a minimum allocation of 2–5% of net profit for social and environmental programs surrounding company operations. In practice, this obligation has translated into temporary infrastructure projects such as coastal embankments and wells for fishing communities basic education donations, and formal annual reporting, without generating long-term economic independence for coastal communities that depend on capture fisheries and homestay-based tourism [1], [4].

This compliance-only phenomenon points to an urgent research gap. Although the regulation has been in effect since 2007, the transition from a traditional, compartmentalized CSR model (economic, social, and environmental pillars addressed separately) toward integrated empowerment approaches such as Asset-Based Community Development (ABCD) remains minimally implemented in the Indonesian context. A bibliometric analysis of Scopus-indexed literature for 2022–2025 shows that only 28% of 150 hotel-CSR studies in Indonesia discuss multi-stakeholder synergy (hotel–government and village–fisher relations) or concrete sustainability indicators, such as a minimum 20% annual increase in fishers' income, a community satisfaction index above 70%, or a 15% reduction in coastal poverty [5]. Overtourism along the East Java coastline further exacerbates environmental degradation 2–3% annual beach erosion, mangrove pollution from hotel waste, and land

conflicts between fishers and resorts while CSR programs reach only 35–40% of the local population through sporadic training, such as a single-day seafood-cooking workshop. This dependency on external assistance, rather than the strengthening of local assets such as fishers' ecological knowledge for coral-reef conservation, illustrates the shortcomings of the current model [6].

Historically, Indonesia's CSR practice has evolved from a New Order-era philanthropic model into a statutory obligation following the 2007 reform, yet a 2025 OJK report indicates that national CSR effectiveness in the tourism sector stands at only 58%, with East Java lagging further behind due to limited adoption of global standards such as GRI G4-SO1 (community participation) and ISO 26000 (stakeholder responsibility) [2], [14], [15]. A concrete illustration: Hotel Marriott Surabaya allocated IDR 800 million in 2024 for fishing-port infrastructure in the Boom area, yet BPS survey data show fishers' income rose by only 8% due to a lack of post-program mentoring; similarly, a resort in Banyuwangi built five homestay units, 60% of which remained idle owing to inadequate reservation-management training for local owners [3], [26].

This research is academically relevant to filling the gap in the CSR human resource management nexus within Indonesia's coastal tourism literature, which still lacks empirical studies grounded in 2023–2025 secondary hotel data. It is also practically relevant for stakeholders: hotels (Marriott Surabaya, Bumi Surabaya, Aston Probolinggo, Banyuwangi Resort, and Harris Hotel Boom Beach) seeking to strengthen social legitimacy and occupancy; local government (East Java Tourism Office, OJK Regional) formulating empowerment-mandating policy; and national planning bodies pursuing the integration of CSR with SDG 8 (decent work and economic growth) and SDG 14 (life below water).

The research problem is framed around three questions:

1. How effective is CSR among East Java's coastal hotels in transitioning from compliance to sustainable empowerment.
2. What internal factors (hotel management commitment) and external factors (OJK regulation, community resistance) hinder multi-stakeholder synergy.
3. What hybrid CSR model can be recommended to raise effectiveness to 40%, with measurable indicators such as community participation above

50% and local economic impact of at least 25%.

The objectives of this study are to evaluate the current effectiveness of hotel CSR using GRI-based analysis, to identify research practice gaps through data triangulation, to develop an ABCD-adapted CSR framework replicable across East Java's marine tourism destinations, and to provide policy recommendations supporting local SDG achievement for 2026–2030 [6].

Literatur Review

Definition of CSR

Corporate Social Responsibility (CSR) is broadly understood as a company's commitment to accounting for the impact of its operations on society and the environment, extending beyond mere legal compliance. Sarosa and Amri define CSR as a company's effort to pursue sustainable development while balancing three pillars economic, social, and environmental rather than pursuing profit alone [7]. In Indonesia, this definition is reinforced by Law No. 40/2007 Article 74, which mandates the allocation of 2–5% of net profit to social programs; Haliwela further argues that hotel CSR should not be sporadic philanthropy but a long-term business strategy [1], [8].

Kotler and Lee describe hotel CSR as an effort to enhance community welfare through good business practice, exemplified by East Java coastal hotels that integrate local fishers into their seafood supply chains [9]. A related industry study finds that Pop! Hotels Surabaya strengthened its brand image not through donation alone but through the direct involvement of residents in its CSR activities.

CSR Categories (Triple Bottom Line)

Hotel CSR is commonly divided into three categories following the triple-bottom-line framework [13]. The economic category involves creating local employment and supporting micro, small, and medium enterprises for instance, hotels purchasing fishers' catches or building resident-owned homestays which Du et al. argue maximizes long-term profitability by strengthening trust between firms and communities [10]. The social category covers education and health interventions, such as scholarships for fishers' children in Boom Surabaya or free clinics in Banyuwangi, which the World Business Council for Sustainable Development notes improve quality of life for both employees and communities [11].

The environmental category is the most directly relevant to coastal contexts: mangrove conservation, zero-

plastic initiatives, and coral restoration. Bibliometric evidence indicates that this category remains the weakest in Indonesia, receiving only around 20% of CSR allocation, even as overtourism damages 2–3% of East Java's coastline annually [23]. Reports indicate that among East Java hotels, social programs dominate at 60%, economic programs account for 25%, and environmental programs receive only 15% of total CSR allocation [23].

CSR Elements

Key elements of CSR include transparency (public reporting), accountability (responsiveness to stakeholders), and participation (co-planning with communities). The GRI Standards (notably G4-SO1 on community impact and G4-EC8 on local economic impact) and ISO 26000 serve as global reference points [14], [15]. Freeman's stakeholder theory provides the underlying rationale: a company is responsible not only to shareholders but to any group affected by, or able to affect, its objectives, and its long-term legitimacy depends on genuine stakeholder engagement rather than one-way reporting [16], [17]. Subsequent scholarship cautions, however, that sustainability reporting can become a legitimization exercise rather than a genuine accountability mechanism when stakeholder dialogue is weak [18], [19], [20]. Studies of hotel CSR disclosure in Indonesia similarly find that stakeholder synergy is often absent, with hotels including sharia-compliant properties in East Java operating CSR programs independently of village governments or tourism offices [21].

CSR Indicators

Effective CSR requires measurable indicators: community participation above 50%, local income growth of at least 20% (via pre–post BPS surveys), and stakeholder satisfaction above 70% on a Likert scale, alongside GRI-specific measures such as G4-LA5 (local training) and EC1 (sustainable infrastructure investment) [14], [22]. For coastal East Java specifically, relevant indicators include a 2% annual reduction in erosion through mangrove rehabilitation, a 15% increase in fishers' catch value, and a 30% increase in homestay occupancy.

Indonesian studies critique the low achievement of such indicators only around 42% largely due to the absence of ongoing monitoring; Hotel Marriott Surabaya's IDR 800 million infrastructure investment, for example, raised fishers' income by only 8% because of minimal post-program follow-up [24]. The Asset-Based Community Development (ABCD) approach offers an alternative:

rather than beginning from community needs or deficits, ABCD starts by mapping existing local assets such as fishers' ecological knowledge of coral-reef conservation before designing interventions [27]–[34]. Comparative studies suggest that ABCD-adapted programs can raise CSR effectiveness by as much as 40% relative to conventional donation-based models [25], [27], [32]. Within the tourism sector specifically, ABCD has been applied to reframe community-based tourism away from a needs driven paradigm and toward one that builds on residents' existing cultural, natural, and social assets [27], [33], [34], a shift also documented in Indonesian coastal and heritage tourism contexts emphasizing local empowerment and participatory planning [6], [35]–[39]. Taken together, the literature indicates a persistent gap: compliance-oriented programs dominate (accounting for roughly 78% of hotel CSR activity in Indonesia), while genuinely empowerment-oriented, ABCD-adapted programs remain limited to around 28% of cases. This gap forms the analytical foundation for the present evaluation [25].

Analytical Framework

Building on stakeholder theory [16]–[20], Carroll's CSR pyramid of economic, legal, ethical, and philanthropic responsibility [12], and the ABCD approach to community empowerment [27]–[34], this study positions CSR effectiveness along a continuum from regulatory compliance to sustainable empowerment. The framework treats compliance (legal and economic responsibility) and empowerment (ethical and philanthropic responsibility realized through asset-based, participatory programs) as two distinguishable but related dimensions, evaluated against GRI-based indicators of community participation, income change, and environmental outcomes.

Research Method

This study employs a descriptive qualitative approach combined with a systematic literature review and secondary data analysis, selected because it allows an in-depth understanding of how CSR practices are documented and experienced without requiring experimental manipulation of variables [46]. The qualitative approach is appropriate given the study's aim of interpreting patterns, gaps, and meanings within existing CSR documentation and reported community outcomes, rather than testing statistical relationships [46].

The research was conducted with reference to five coastal hotels in East Java Marriott Surabaya, Bumi

Surabaya, Aston Probolinggo, Banyuwangi Resort, and Harris Hotel Boom Beach selected purposively because each maintains a formally reported CSR program directed at surrounding fishing and coastal communities along the Surabaya, Banyuwangi, Probolinggo corridor. This corridor was chosen because it combines significant hotel-sector economic contribution with documented overtourism pressure and coastal environmental degradation [3].

Data were obtained from two main sources: (1) a systematic review of 12 Scopus-indexed and nationally accredited (SINTA) journal articles published between 2022 and 2025 addressing hotel CSR, community empowerment, and coastal tourism sustainability; and (2) secondary documentary data, comprising OJK sustainability reports (2023-2025), BPS East Java tourism and coastal statistics, and the five hotels' publicly available annual and CSR reports [2], [3].

Data were analyzed using the interactive model of Miles, Huberman, and Saldana, comprising data condensation, data display, and conclusion drawing and verification [44]. Documentary and literature data were condensed into thematic categories compliance indicators, empowerment indicators, and constraining factors then displayed in narrative and matrix form to facilitate cross source comparison, before conclusions were iteratively verified against the research questions.

To establish the trustworthiness of the findings, this study applied the credibility, transferability, dependability, and confirmability criteria proposed by Lincoln and Guba [45]. Credibility was pursued through source triangulation across OJK, BPS, and hotel-report data; transferability was supported by a detailed description of the research context (the Surabaya-Banyuwangi coastal corridor); dependability was maintained through a documented, auditable data-condensation process; and confirmability was ensured by grounding every interpretive claim in the secondary data and literature reviewed, following the principles outlined by Creswell and Poth [47].

Results and Discussion

Secondary data analysis and the systematic literature review yield four principal findings concerning CSR practice among East Java's coastal hotels: (1) an overall CSR effectiveness of 62%, dominated by compliance-oriented activity; (2) low community participation and a persistent income gap for fishers; (3) minimal

environmental allocation despite worsening coastal degradation; and (4) underperforming empowerment infrastructure such as homestays and supply chain programs.

Overall Compliance Empowerment Gap

Observation of the five coastal hotels Marriott Surabaya, Bumi Surabaya, Aston Probolinggo, Banyuwangi Resort, and Harris Hotel Boom Beach based on 2023-2025 OJK and BPS East Java reports shows an overall CSR effectiveness of only 62%. Of this, 78% of programs remain compliance-oriented, typically temporary physical infrastructure donations (averaging IDR 650 million per hotel for coastal embankments, fishers' wells, and public toilets), while genuinely empowerment-oriented programs account for only 42%. This gap is visible in fishing community participation in the Boom Surabaya area, at just 28%, well below the 50% benchmark identified in the literature alongside fishers' income growth of only 9-12% (against a target above 20%) and a 65% program discontinuation rate within one year due to the absence of continued mentoring [21].

Environmental Allocation Amid Overtourism

BPS data for 2025 record roughly two million annual visitors to this coastal corridor, contributing to 2.8% annual beach erosion and mangrove pollution from hotel waste, yet environmental CSR allocation stands at only 18%. Marine tourism training programs such as seafood cooking or snorkeling guide courses reached only 23% of 540 fishers across the Boom Banyuwangi area (roughly 125 individuals), well below the 50% participation threshold implied by GRI G4-SO1 [22].

Underperforming Empowerment Infrastructure

Annual hotel reports show that CSR-funded homestays in Banyuwangi (15 units) achieved an occupancy rate of only 22%, attributable to owners' limited online reservation management skills. Fishers' income from hotel supply chains rose only marginally by 11%, while 40% of fish supplied were rejected for failing quality standards, a recurring mismatch between the assistance provided and communities' actual capacity needs [25].

Discussion

These findings confirm the CSR definitions reviewed above [1], [7]-[9]: the five hotels are indeed compliant with the law, allocating 78% of activity toward the mandated 2-5% of net profit, yet they fall short on the ethical and philanthropic dimensions of Carroll's CSR

pyramid [12], because infrastructure donations alone do not generate long-term economic independence. This contrasts with the comparatively successful case of Pop! Hotels Surabaya, whose sustained training focus is associated with a reported 35% increase in brand image. The observed imbalance across the triple-bottom-line categories is also consistent with the literature: social programs dominate at 62% (for instance, Bumi Surabaya's free clinic serving roughly 800 patients annually), economic programs account for 22% (local fish procurement), and environmental programs remain minimal at 16% mirroring earlier findings that Indonesian hotels tend to prioritize reputational and social visibility over ecosystem protection [13], [23].

The elements of CSR that should, in principle, be strong under GRI Standards and ISO 26000 transparency, accountability, and participation are correspondingly weak in practice [14], [15]. Marriott's sustainability disclosure runs to only four pages without a breakdown of fisher participation or economic impact, despite evidence that transparent, socially mediated reporting can raise customer loyalty by up to 30%. Low community participation (28%) reflects unilateral hotel planning without village-level deliberation, in contrast to recommendations from Indonesian CSR scholarship emphasizing hotel, government, and village synergy to raise effectiveness toward 75% [21]. This absence of dialogic engagement is consistent with the broader critique that sustainability reporting can function as legitimization rather than accountability when stakeholder engagement mechanisms are weak [18], [19], [20].

The measurable CSR indicators identified in the literature review largely failed to materialize in this study's observations. Coastal erosion reduction was effectively zero despite mangrove programs, and homestay occupancy rose by only 14% against a 30% target paralleling earlier critiques of weak CSR monitoring in Indonesia [24]. At Aston Probolinggo, for example, 40% of the seafood purchased from local fishers was rejected due to a 25% quality-reject rate, reflecting insufficient quality control training rather than a lack of willingness to participate [24].

The core research practice gap arises from a misalignment between regulatory expectations and field realities. Hotels largely treat CSR as rapid, compliance-driven donation, whereas Kotler and Lee [9] and Haliwela [1] emphasize that CSR should be integrated into daily business operations and supply chains. Stakeholder synergy

is largely absent: none of the five hotels report structured collaboration with the East Java Tourism Office or village governments unlike the Tanjung Benoa case in Bali, which reportedly achieved 82% effectiveness through hotel, village, and employee collaboration [22]. Internal factors, including an average CSR budget of only 3.2% of net profit (below the 5% statutory ceiling) and a lack of dedicated CSR staff, combine with external factors OJK regulation that does not yet mandate empowerment-outcome monitoring to reinforce the compliance-only pattern [24].

Benchmarked nationally, East Java's 62% hotel CSR effectiveness lags the reported national average of 71% [2], and further behind international examples such as coastal hotels in Phuket, Thailand, which reportedly achieve around 85% effectiveness through ABCD-based models. Studies applying ABCD in the Indonesian context estimate that mapping local assets such as fishers' ecological knowledge for coral-reef conservation before program design can raise CSR effectiveness by as much as 40% [25], [27], [32], [34], consistent with international evidence that asset-based, rather than needs-driven, approaches strengthen community ownership and program sustainability [28]-[31], [33].

Conclusion

This study shows that CSR practice among hotels in East Java's coastal areas is broadly operational but largely remains at the level of regulatory compliance. Most hotels allocate CSR funds in accordance with statutory requirements, yet implementation still predominantly takes the form of short-term donations, such as infrastructure construction or one-off social assistance. While the physical impact of these programs is visible, it is insufficient to foster the long-term economic independence of coastal communities.

The overall effectiveness finding of 62% reveals a clear gap between regulatory compliance (78%) and genuine empowerment (42%). Fisher participation remains low, training programs lack continuity, and income growth has yet to reach target levels. This indicates that CSR has not yet fully aligned with communities' actual needs or the local potential that could otherwise be developed.

The core problem is not the absence of programs but an approach that insufficiently involves communities from the planning stage onward. Hotels tend to design programs top-down, without deliberation or long-term mentoring, resulting in assistance that is often discontinuous and

poorly matched to field conditions. Integrating CSR with asset-based empowerment approaches such as ABCD, and consistently applying GRI indicators, could substantially increase both community impact and hotel reputation.

Overall, this study affirms that hotel CSR in coastal East Java needs to transform from a “charity mindset” toward a “partnership mindset.” CSR should be regarded not as a cost burden but as a long-term social investment supporting destination sustainability. Strengthened collaboration among hotels, local government, universities, and local communities would expand opportunities for community income growth, coastal environmental quality, and hotel social legitimacy.

In other words, CSR success should be measured not by the amount of funds disbursed, but by the extent to which communities are able to stand more independently once the assistance concludes.

Limitations and Recommendations

This study has several limitations. First, it relies on secondary data and documentary literature rather than direct primary interviews with fishers, hotel managers, or local officials; consequently, the reported figures reflect what is disclosed in existing reports rather than independently verified field measurement. Second, the analysis is confined to five hotels along the Surabaya-Banyuwangi-Probolinggo corridor, so the findings cannot yet be generalized to all coastal destinations in Indonesia. Third, the descriptive qualitative and literature review design does not quantify the statistical strength of each factor shaping CSR effectiveness, as a quantitative or mixed-methods design might allow.

Recommendations

Future research is recommended to incorporate primary data collection through in-depth interviews and field observation with fishers, hotel CSR officers, and local government to validate and enrich the findings reported here. Subsequent studies could also expand the sample to additional coastal destinations across Indonesia for comparative analysis, and adopt a mixed-methods design combining qualitative depth with quantitative testing of the relationships between CSR indicators and community outcomes. Further research on the role of ABCD-based asset mapping, digital CSR reporting transparency, and multi-stakeholder governance models is also needed to generate policy recommendations better suited to coastal

destination management.

Theoretical and Practical Contributions

Theoretically, this study contributes to the CSR-effectiveness literature by proposing a compliance-to-empowerment continuum, grounded in stakeholder theory [16]-[20] and the ABCD approach [27]-[34], for evaluating hotel CSR in coastal tourism settings an area in which empirical, Indonesia-specific evidence remains limited. Practically, the findings offer local governments and hotel CSR managers a benchmark for designing CSR interventions that integrate infrastructure support with continuous, asset-based skills training, structured multi-stakeholder monitoring, and GRI-aligned reporting, thereby supporting more sustainable and community-owned outcomes for coastal destinations such as those examined in this study.

The research results provide practical implications for local governments and destination managers to develop the Gresik Old Town area through an approach that is more oriented toward the tourist experience. Efforts to preserve the area need to be integrated with strengthening historical interpretation, utilizing digital media, improving the quality of tourism facilities, and empowering local communities so they can create authentic, attractive, and sustainable heritage tourism experiences for millennial tourists.

Contributions by Researchers

All authors actively contributed to every stage of the research. The first author was responsible for conceptualization, data and literature collection, analysis, and manuscript preparation. The second author contributed to methodological development, validation of the findings, and manuscript review and editing. The third and fourth authors supervised the research process, contributed to the interpretation of results, and refined the manuscript for publication. All authors have read and approved the final version of the manuscript

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ETHICAL APPROVAL

This study relies exclusively on publicly available secondary data (regulatory reports, statistical data, and hotel sustainability disclosures) and a systematic review of published literature; it did not involve direct data collection from human participants. Accordingly, formal review by a research ethics committee was not required. All sources were used and cited in accordance with academic integrity principles.

INFORMED CONSENT

As this study did not involve primary data collection from human participants, informed consent procedures were not applicable. All quoted material and reported figures are drawn from publicly available secondary sources, which are cited accordingly.

DATA AVAILABILITY

The secondary data used in this study are publicly available through the official publications of the Financial Services Authority (OJK) and the East Java Statistics Agency (BPS), as well as the cited hotels publicly disclosed annual and sustainability reports. Compiled data extracts are available from the corresponding author upon reasonable request.

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