

The Hierarchical Pyramid Pentuple P Bottom Line as the Implementation of Corporate Social Responsibility

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Abstract

This study aims to determine the measurement of the achievement of business sustainability of PT. Bank Negara Indonesia Tbk through the pyramid of the bottom line pentuple p hierarchy. The pentuple p bottom line is a reconstruction of the triple bottom line that encourages the implementation of a company's business sustainability, the triple bottom line consists of profit, people and planet into a pentuple bottom line consisting of people, profit, phenotechnology, planet, and Prophet (5P). This study is a non-positivist research that uses a postmodernist paradigm with an imaginary dialogue research method consisting of two professions, namely accountants and investors at PT Bank Negara Indonesia. The results of this study are the pyramid of the bottom line pentuple hierarchy as a measurement of the success of fulfilling social responsibility at PT. Bank Negara Indonesia Tbk. Hierarchical pyramid is a model of corporate obligations starting from people to prophets which are explained at each level. First, people are BNI's efforts to provide benefits and benefits to stakeholders and not exploit or harm a group of people. Second profit is an effort to achieve organizational performance, third Phenotechnology is the fact that the existence or phenomenon of information technology must be an important part in maintaining the survival of an organization. The fourth planet is environmental sustainability, nature must be fought for by BNI, and the last Prophet is the balance of spirituality, mentality, or spirituality in the process of preserving life.

Keywords: Reconstruction, Triple Bottom Line, Pentuple Bottom Line Hierarchical Pyramid, Business Sustainability and Postmodernist Paradigm

Prologue and Sustainability Issues

Sustainability issues are currently raising awareness regarding sustainable handling efforts and giving birth to the concept of CSR as part of a business sustainability strategy. Business activities are seen as an important pillar in the context of sustainability, considering that business activities have a real impact on the quality of social life and environmental sustainability. The term sustainability itself is closely related to sustainable development and Corporate Social Responsibility. The faster the times, the tighter the business competition that occurs, many business people are thinking about the right way so that they are not losing by the emergence of new business ideas and creativity of superior competitors. Some businessman think that capital plays an important role in developing a business, so that money determines everything in business activities, businessman are competing to get profits. Most of today's businesses are 'unsustainable', this is because the businesses that thrive today are capitalistic, exploitative, and not spiritual. Most businessman think that capital is everything. Money plays a large role in running business activities, so there is an assumption that if there is no money, there is no movement, there is no game and there is no hope (Sukoharsono, 2019). Some other businessman do not want to be claimed that they only focus on profit and have an interest in corporate responsibility in the form of social or environmental responsibility.

In understanding this study, the postmodernist paradigm is presented with an imaginary dialogue as a research method that includes two specialists, namely accountant and investor at BNI, for the discussion of these two specialists will be presented in the next section. Both have very good knowledge related to the concept of CSR and sustainability development. Both are also aware of the importance of understanding CSR to sustain business success. The following is an imaginary dialogue that occurs between accountants and investors:

- Accountant : Right now, I would like to discuss an important topic with you and I hope you are willing to share your thoughts with me
- Investor : What do you want to discuss with me.....? (with a serious and excited face)
- Investor : If the topic you discuss is good then I will be happy to spend time with you but if it is less important then next time (laughs).
- Accountant : The topic we will discuss is business sustainability in this company (PT Bank Negara Indonesia Tbk), one of the owners is now in front of me.
- Investor : It seems interesting to talk about the sustainability of a business that can sustain my life too.... (laugh out loud)
- Accountant : First I want to ask. Do you know what is meant by the sustainability of a company's business?
- Investor : Of course I know, sustainability comes from the word sustainable which means balance, or stability or sustainability. So from here, I can also survive... (laughs out loud)
- Accountant : Wow, it turns out that you are an investor who doesn't only understand dividends, yes (thumbs up)
- Accountant : You are right that sustainability means growth or continuity, but I mean do you know the sustainability of a company?
- Investor : Of course I understand sustainability, as evidenced by my being an investor here (smiles)
- Investor : While sustainability is often defined as sustainable development, sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet the needs of their own generations.
- Investor : Sustainability in a company, well.... Is a business that in its business activities is able to minimize negative impacts on the environment and society, both on local communities and the global community.
- Accountant : wow... your understanding is very good, great investor.... (while applauding)
- Accountant: from your statement "local community and global community" do you agree if I say profit is not the only target that is important for the company?
- Investor : For me, "profit" is the most important part, but if you look at the current situation, if the company's goal is only profit, it will not be enough to achieve business sustainability. But "this is my opinion, others may have different opinions" (while changing their sitting position)
- Accountant : I really salute you as an unselfish investor.... (while clapping). As explained by Sukoharsono (2007 and 2011), corporations must be connected to the social aspect by improving the quality of life of the community and the environment around their company activities. Besides that, please read Sukoharsono (2019), the concept of CSR is currently being introduced as the 5Ps: People, Planet, profit, phenomenology, and prophet. The content is very good and fits the current developments.
- Investor : OK, well, actually my colleague told me about this concept which raised the responsibility of spirituality and phenotechnological responsibility which made a new breakthrough in the concept of CSR, I think this concept is very good because it can provide extraordinary awareness both for me as an investor and owner of capital and possibly all employees.
- Accountant : then I don't need to re-explain it... but I invite you if you want to read it first before we move on to the next discussion. This is Sukoharsono (2019), the concept

of CSR is currently being designed by introducing the 5Ps: people, planet, profit, phenotechnology and prophet. Provide articles to Investors....

Investor : Ok, although I already know at a glance but I will read it first so that my understanding is not half-assed and can provide a valid argument with you later.... wait a moment, we will discuss it again (with a smile)

Accountant : Please, I will be happy to wait

Investors continue to read and study the concept of Sukoharsono (2019). From the beginning of Luca Pacioli's concept of Bookkeeping, Many people have argued that the sole responsibility of a company is to provide maximum economic value to shareholders. Economic value means financial gain. Today with the development of public awareness, the company has shifted its responsibilities to the triple bottom line, namely economic, social and environmental aspects. The triple bottom line was reconstructed by Sukoharsono (2019) which became the 5Ps (people, planet, profit, phenotechnology and prophet).

Investor : I have finished studying the concept of 5Ps Sukoharsono (2019)

Accountant : What do you think?

Investor : I agree, I think it is very relevant if this concept is used as a reference for fulfilling the responsibilities of a company, because the company is not just a money-printing machine, but the company is able to fulfill obligations to society, the environment, appreciate information systems and especially in fulfilling spiritual obligations. , very interesting.

Investor : Even though in fact if the company fulfills obligations such as the concept developed by Sukoharsono (2019), I as an investor will get less dividends than before the company fulfilled this 5Ps obligation... hehe....

Accountant : However, the company is not only concerned with you as a shareholder. Now the company also respects and views employees, society at large, preserving the environment, and information technology and spirituality.

Investor : Right, so the mindset of the company now is not only shareholders who need to prosper but also other stakeholders.

Accountants: 5Ps are expansive thinking over 3Ps. The pentuple p bottom line means that if an organization or company wants to maintain its business sustainability, the company must balance the 5Ps aspects: people, planet, profit, phenotechnology and prophet.

Investor : This PBL is very comprehensive, hopefully with this concept all businessman understand and are more aware that it is not only profit that is glorified so that all are competing to pursue it, and not only investors whose welfare is guaranteed but all of them, even though I actually happy if the dividends I get are big.....(smiling). There must be a balance between p with each other.

Postmodern paradigm:

Imaginary Dialogue about Pyramid Pentuple Hierarchy P Bottom Line

Maslow's hierarchy is most often shown as a pyramid. The lowest level of the pyramid consists of the most basic needs, while the most complex needs are at the very top of the pyramid. Some thoughts on the issue of corporate responsibility in providing maximum financial returns to shareholders. Starting with obligations about people, profit, phenotechnology, planet, and prophet. The postmodernist paradigm is carried out for the process of building an understanding of the bottom line p pyramid of the pentuple hierarchy.

Accountant : Now we turn to what paradigm is used here. Chapters I-III show that this research uses the Postmodernist Paradigm, that is why this research was conducted using the postmodernist paradigm. Postmodernism is used as a separate way to generate

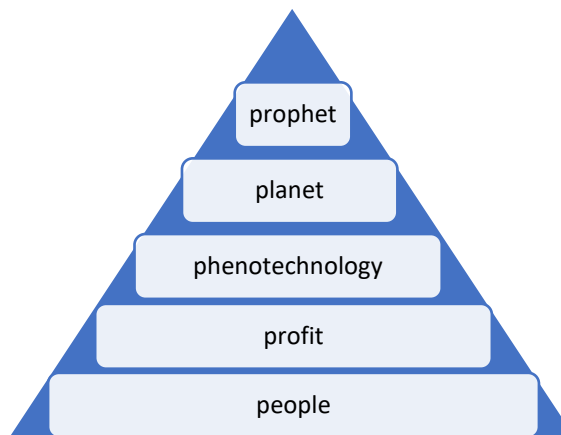
ideas in mind researchers based on observed and unobserved phenomena from the research under investigation (Sukoharsono, 2016, 2018).

Accountant : Apart from companies, our investors must also be open minded with this postmodernism paradigm

Investor : Okay I will try my best to understand this postmodernism paradigm and also follow what you are going to explain

Accountant : The object of this research is the pyramid of the bottom line pentuple hierarchy which is used as a measurement of corporate social responsibility at BNI.

Accountant : Let's first present a picture of the pyramid of the bottom line of the pentuple hierarchy



Accountant: From the picture above, it can be seen that the shape of the bottom line pyramid is a pentuple hierarchy, with the base of the pyramid namely people, followed by the second level, namely profit, the third level is phenotechnology, the fourth level is planet and the highest level is prophet.

Accountant: I will now re-explain the 5Ps, namely: The first P, **People** are the basic line of human capital, which has a spirit that the organization seeks to provide advantage and benefits to stakeholders and does not exploit or harm a group of people. Stakeholders include employees, customers, suppliers, communities relevant to the organization's operations, investors, shareholders, government officials and academics such as health care, education and so on.

The second P, **Profit** is an effort that is now dominant in achieving organizational performance must be balanced. Profit or welfare in economic aspects is important, but must be balanced with other P. The third P, **Phenotechnology** is the fact that the existence or phenomenon of information technology must be an important part in maintaining the survival of an organization. Disclosures about phenotechnology may include software, hardware, network, telecommunications, and database implementations.

The fourth P of the **planet** is environmental sustainability, nature must be fought for by organizations / corporations to be balanced. The natural environment makes humans have to protect and maintain, utilization and management must be balanced in the process and for future generations, so that its utilization is not only maximized today but must be available in future generations. The main natural capital which refers to the natural environment must be protected and preserved, and the last P of the **Prophet** is the balance of spirituality, mentality, or spirituality in the process of preserving life. This includes the disclosure of God consciousness, transcendental awareness, honesty, self-contemplation ability and sincere love.

Implementation of Pentuple P Bottom Line at BNI Bank

The pentuple p bottom line is a reconstruction of the triple bottom line, in this study the pentuple p bottom line consists of people, profit, phenotechnology, planet and prophet. The following will be explained related to the component of the bottom line p pentuple. The following table shows the bottom line of the pentuple p indicator.

No.	Corporate Social Responsibility	Definition	Implication
1	<i>People</i>	How does the company try to be good corporate citizenship by providing assistance to certain groups of people	a) Responsibility to local communities b) Human Rights c) Gender Equality d) Improving Community Education e) Quality of Public Health
2.	<i>Profit</i>	How the company fulfills its obligations economically, and maintains its economic viability.	a) Get profit b) Strong, recognized and reputable brand equity c) Operational cost savings d) Worker productivity e) Competitive position
3.	<i>Phenotechnology</i>	How the existence or phenomenon of information technology must be an important part in maintaining the survival of an organization	a) Implementation of software, network hardware, telecommunications, and databases b) implementation of digital technology from various aspects of banking, especially in products and services, with the motto #BNituDigital. c) digital product development and green building concept building
4.	<i>Planet</i>	How companies can always protect the environment for sustainable development goals.	a) Efficiency of electricity use from Earth Hour b) Efficiency of water use c) Waste Reduction d) Biodiversity e) Community Development in the field of nature conservation
5.	<i>Prophet</i>	Companies must be fully aware to improve the quality of life both within the internal scope of the organization, society, environment, country, and also improve the quality of human relations with God and have responsibility for all reasons for behavior in business in the sense of non-material life	a) Sincere love b) Sincere love c) Union d) Self-ability to contemplate e) Transcendental consciousness

Social Responsibility

One of the factors that determine the success of a company lies in the human factor because employees are the driving force for the implementation of every company activity, therefore employees are needed who have high potential and competence, high commitment and have professional values. BNI realized this through the distribution of assistance for Infrastructure Development Assistance for Balepukah Bridges, Sangiang, Lebak Banten, BNI also provided various trainings for employees. In addition to training provided to employees to support competence, BNI is also very concerned about the existence of investors, this is evidenced by the statement contained in BNI's mission which reads "Increasing the superior investment value for investors, in addition to paying attention to employees and investors, BNI also pays attention to customers." Entering the digital era, BNI innovates in providing digital services to support productivity, as well as providing comfort, convenience and service efficiency for customers.

Economic Responsibility

Economic performance is important for companies in accordance with the characteristics of companies engaged in financial services. In addition, economic performance is also the main basis for making important and strategic decisions in all aspects of the company. The higher the profit earned, the higher the financial performance to be achieved by the company. Profits are distributed to shareholders in the form of dividends and partly is retained earnings which will increase the value of the company. Increase the value of superior investment for investors as reflected in BNI's vision and mission. Maximizing profits to maintain business continuity, have a high reputation, increase employee productivity which will encourage high performance, and have a competitive advantage From the economic point of view, competitive advantage can be measured by the acceptance of the amount of output by the community.

Phenotechnology Responsibilities

Phenotechnology is the fact that the existence or phenomenon of information technology must be an important part in maintaining the survival of an organization. Phenotechnology disclosures may include software, hardware, network, telecommunications, and database implementations. BNI is further strengthening its steps to transform into digital banking. Currently, information technology is changing by entering the digitalization era, thereby increasing the risk of disruption for the Bank. This change has an impact on the demands of business models and industry life cycles that are increasingly dynamic, as well as limited resources and support so that the implementation of Sustainability finance can run effectively. Entering the digital era, BNI innovates in providing digital services to support productivity, as well as providing comfort, convenience, and service efficiency for customers. In line with BEYOND's 2019-2023 corporate plan, BNI developed a digital-based service business strategy and demanded Business As Usual (BAU) to support daily business operations. BNI has set four strategic directions for information technology, namely new digital propositions, governance towards performance, striving for operational excellence, and an innovative and agile organization. Going forward, BNI will continue to prepare technological innovations to support digital services in 2020.

Environmental Responsibility

Welfare is not only dedicated to mere humans, but also to nature. Natural resources are mostly materials that are produced to produce products that are used in human life, but of course nature should not be exploited greedily by ignoring its health, wealth, and sustainability.

BNI has proven that through the BNI BERBAGI WASTE SHIP, the large amount of garbage that lies along the mouth of the Padang Beach river has initiated BNI to participate in reducing and cleaning the river. Rehabilitation of Critical Land and Organic Forest Ecosystems, BNI is not directly related to natural resources so that the negative impact caused by its operational activities is minimal, but BNI carries out activities to support the preservation of environmental ecosystems.

Spiritual Responsibility

mental and spiritual balance in the process of maintaining life. Business organizations must consider expressions of God consciousness, transcendental awareness, honesty, the ability to reflect on oneself and sincere love. The efforts that have been running so far have only been entrusted by Allah, the Lord of the worlds. As human beings, we should submit ourselves to Him for every desire, so that the responsibility that is formed is not only worldly problems that are still very materialistic, but how in carrying out this business we can be accounted for both in the world and when facing Him. PT Bank Negara Indonesia Tbk has a transcendental awareness that is reflected in non-discriminatory actions and provides equal opportunities for employees, in addition to non-discriminatory actions, PT Bank Negara Indonesia Tbk also provides equal opportunities for all Indonesian people with various educational backgrounds. In assisting the Facilities of Worship, BNI assists and supports the construction or renovation of houses of worship for various religions, such as the construction of mosques/musholla, the construction of churches, the construction of temples, and the construction of temples. The priority program is the Construction of Worship Facilities in the 3T area. Not only through infrastructure development, BNI also supports the facilities and infrastructure in these places of worship. The field of Worship Facilities is realized through the construction/repair of worship facilities for all religious communities in a number of regions in Indonesia, assistance from the Qur'an for Islamic boarding schools. In addition to the construction of religious facilities, BNI also has programs in collaboration with the government, one of which is the Smart Indonesia Program (PIP), PIP through the Smart Indonesia Card (KIP) is the provision of educational cash assistance to schools. children aged 6-21 years who come from poor families, are vulnerable to poverty both in public schools and madrasa schools.

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