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The Influence of Corporate Social Responsibility on Corporate Image (PT Industri Jamu dan Farmasi Sido Muncul Tbk, Bergas Kidul)

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ABSTRACT
This study aims to examine the impact of Corporate Social Responsibility (CSR) on the corporate image of PT Industri Jamu dan Farmasi Sido Muncul Tbk., focusing on social, economic, and environmental dimensions. A positive corporate image is considered a strategic asset, and CSR serves as a key approach to achieve it. Employing a quantitative method, the study surveyed 100 purposively selected respondents from Bergas Kidul, the community surrounding the company, who had directly benefited from its CSR initiatives. Data were collected via questionnaires and analyzed using multiple linear regression. The findings indicate that the social and environmental aspects of CSR have a significant and positive influence on corporate image, whereas the economic aspect shows no significant impact. The study concludes that CSR programs emphasizing social welfare and environmental sustainability effectively enhance the corporate image of PT Industri Jamu dan Farmasi Sido Muncul Tbk within the Bergas Kidul community.

Keywords: Corporate Social Responsibility, Economic Aspect, Social Aspect, Environmental Aspect, Corporate Image.

I. Introduction

Currently, numerous industrial companies are emerging from various business sectors around us. The activities of these companies have led to environmental degradation due to pollution from industrial waste and economic stagnation caused by the use of land for industrial purposes. The community then questions the purpose of establishing these companies if they harm the environment and the local economy. In the field of marketing, a company can adopt an approach aligned with its marketing philosophy. Examining the historical development of marketing, according to Kotler and Armstrong, there are five primary concepts in marketing management philosophy: the production

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concept, the product concept, the sales concept, the marketing concept, and the social marketing concept. The production concept posits that consumers prefer products with lower prices, and management's role is to enhance production efficiency and reduce costs. The product concept suggests that consumers prefer high-quality products, eliminating the need for extensive promotional efforts. Meanwhile, the sales concept states that consumers will not purchase many of the company's products unless driven by intensive promotions and sales efforts.

The marketing concept itself explains that companies should research the needs and desires of a clearly defined market and provide the desired satisfaction. The latest development in the social marketing concept suggests that companies should prioritize both consumer satisfaction and long-term community well-being as key to achieving their goals and responsibilities simultaneously. Marketing practices have a significant impact on people in society. Various objectives have been proposed for marketing systems, including maximizing consumption, enhancing consumer satisfaction, and improving the quality of life for communities surrounding the company. In addition to product-focused marketing, companies can also engage in community marketing that can have a positive impact on the well-being of many people. With this in mind, companies must undertake activities that can serve as a spearhead in fulfilling their social responsibilities. Companies also need to consider the conditions of the communities surrounding them, so that these communities can also benefit from the company's presence.

It is increasingly common to hear companies discuss Corporate Social Responsibility, and this has also led to a specific modification of organizational structures. Specifically, there are now companies that have dedicated areas for everything related to corporate social responsibility (Servera-Francés & Piqueras-Tomás, 2019). Systematic reviews have been conducted on corporate social responsibility, including the relationship between corporate social responsibility and public perception. The enactment of Law No. 40 of 2007 concerning Limited Liability Companies, which in one of its articles stipulates the obligation for companies conducting business activities in the field of and/or related to natural resources to implement Social and Environmental Responsibility (TJSL). PT Industri Jamu dan Farmasi Sido Muncul Tbk is a traditional herbal medicine and pharmaceutical company located in Semarang Regency.

PT Industri Jamu dan Farmasi Sido Muncul Tbk is committed to preserving natural resources and maintaining environmental sustainability through integrated natural resource management activities. In line with Sido Muncul's vision of benefiting society and the environment, this is realized through the implementation of CSR programs in the communities located in the company's immediate vicinity, specifically in Bergas Kidul. The CSR activities carried out by Sido Muncul include: Desa Wisata Buah Alpukat, Program Komunal Sapi, Pemberdayaan Wanita melalui Mbok Jajan, and Pengelolaan Sampah melalui Bank Sampah. The economic aspect of CSR refers to the economic impact of a company's operational activities. What can improve the economy of the communities affected by the company? Research conducted by Carindra et al. (2021) states that the economic aspect influences the company's image. However, research conducted by Juri and Sailawati (2020) states the opposite, that the economic aspect does not influence the company's image.

The social aspect of CSR refers to a company's responsibility for the social impact it causes, both directly and indirectly. The core of the social aspect is respecting human rights, which impacts the company's image. Research conducted by Wijaya et al. (2015) indicates that the social aspect significantly influences a company's image. Unfortunately, research by Prasetio (2022) indicates that the social aspect negatively impacts the company's image. Research conducted by Aryawan et al. (2017)

states that the environmental aspect has a positive impact on the company's image. This contrasts with Lesya's (2014) research, which states that CSR in the environmental aspect does not have a significant impact on the company's image. Based on the above background, the researchers were motivated to conduct a study titled "The Influence of Corporate Social Responsibility on Corporate Image (A Study of PT Industri Jamu dan Farmasi Sido Muncul Tbk, Bergas Kidul)."

II. Literature Review and Hypothesis Development

2.1. Corporate Social Responsibility

According to the DPR (2007), corporate social responsibility for Limited Liability Companies involves a commitment to participate in sustainable economic development, thereby improving the quality of life and the environment for the benefit of both the company itself and the community at large. Meanwhile, according to the World Business Council for Sustainable Development, CSR is a business/company's commitment to behave ethically and contribute to sustainable economic development, while improving the quality of life of employees and their families, local communities, and society at large. According to A et al. (2022), CSR is a successful approach that, broadly understood, refers to a company's commitment to promoting economic, social, and ecological safety and security through its corporate practices, policies, and resources. Over the years, CSR has grown from a benevolent characteristic to an obligation and a mandatory requirement, becoming a fruitful corporate model that offers a relative advantage in various ways. CSR emphasizes the interrelationships between the environment and society, the stakeholder perspective, ethical behaviour, and volunteerism.

Raza et al. (2021) note that CSR primarily focuses on micro-level eco-efficiency and win-win business methods. Although CSR has many definitions, the three economic, social, and environmental components form the foundation of CSR in sustainable development. (Le, 2023) defined "CSR as a concept whereby companies integrate social and environmental concerns in their business operations and their interaction with their stakeholders voluntarily". The definition of CSR is a business operating under the principles of ethics and proper management guided by social and environmental responsibility (Hengboriboon et al., 2022). CSR is a sustainable concept that continues to have a greater impact and increase in importance. Meanwhile (Fraihat et al., 2023) a company's voluntary efforts to provide economic, social and environmental benefits to all stakeholders are referred to as corporate social responsibility (CSR), in this context, CSR encompasses a wide variety of actions that go beyond the bounds of the law and morality, including as charity, community service, environmental sustainability, and moral work practices.

2.2. Model Triple Bottom Line

The triple bottom line was developed by John Elkington (2024) as a concept for holistically measuring business performance, taking into account economic performance in terms of profit, social awareness, and environmental preservation. The triple bottom line approach extended the concept of corporate performance from an economic perspective to include social and environmental performance dimensions. This holistic concept achieved tremendous support from stakeholders (Bhatti et al., 2025). These three elements are often referred to as economic prosperity (economic wealth), environmental quality (environmental quality), and social justice (social equity), or commonly known as people, profit, and planet. Shared value involves creating business opportunities that also create social and environmental value. The Triple Bottom Line concept is applied to balance social, economic, and environmental aspects.

a. People

Companies must be concerned about human welfare. The people aspect emphasizes the responsibility of companies to protect human resources. People are crucial to companies in maintaining their sustainability, development, and progress. Meseguer-Sánchez et al. (2021) find that basic needs and equity are fundamental issues in social sustainability. The social dimension of CSR, as "a positive condition within communities, and a process within communities that can achieve that condition," considers that the social dimension refers to the impact of the organization of social systems and stakeholders in which it operates. Sustainable practices that satisfy consumers and improve the competitive advantage of companies can promote economic growth. A company's competitive positioning is determined by its response to the endless uncertainties of the business world.

b. Profit

Companies must remain focused on seeking economic profits that enable them to continue operating and growing. Profit is the most important aspect and the main objective of every business activity, including companies. However, companies should not only seek profits for their own organizations, but must also be able to bring economic progress to their stakeholders. According to Meseguer-Sánchez et al. (2021), there is an indirect influence, at least, through improvements in business dimensions, such as reputation and brand image, customer satisfaction, resource and capability enhancement, managerial competence improvement, talent acquisition, and goodwill creation. The increasing urgency of nature conservation has made sustainable development (considered in terms of the three TBL dimensions) gain more and more prominence in business. The vision of the economic dimension of TBL pressures companies to redefine their business purpose in terms of the planet and its people (Nogueira et al., 2023).

c. Planet

A company's environmental awareness influences its strategic decision-making. This concept refers to the obligation of companies to protect and preserve the environment in which they exist and operate. Companies must protect the environment, especially the surroundings of their premises, as this is their responsibility. In Meseguer-Sánchez et al. (2021), researchers have highlighted the role of CSR in integrating environmental aspects into corporate strategies for survival in a constantly changing business environment. The organization already has social and environmental certifications that attract more clients, as a consequence of the positive social perception of organizations that develop CSR policies. CSR can contribute to the reduction of environmental impacts. Consequently, various studies have identified the role of innovation in relation to CSR and organizational performance, giving rise to the emergence of new paradigms that generate a positive impact on both financial profitability and environmental sustainability. One of these new paradigms is green innovation, which understands that innovative proposals can reduce the impact of their operations on the natural environment.

2.3. Corporate Image

Corporate image or corporate reputation refers to the overall perception of stakeholders towards their organization, whether positive or negative (Sofian et al., 2023). It is a collective judgement of a company based on ongoing assessments of its financial, social, and environmental impacts. We know that corporate image is vital in today's uncertain and challenging business environment. It is crucial for a firm's long-term viability, prominence in a competitive market, and relationship with the stakeholders. CSR is described as a business that must respond to society, the environment, consumers, and employees regarding health, product safety, and environmental protection (Gallegos et al., 2024). CSR is also a primary strategy for businesses and can motivate consumers to engage in social responsibility. Consumers' attitudes towards green marketing demonstrate their awareness of protecting the environment and their realization that to improve their quality of life, they prefer to buy products from socially responsible companies. Consumers believed it was essential for companies to protect the environment in a socially responsible manner, thereby improving the quality of people's lives. Environmental responsibility holds significant importance in business, particularly in terms of corporate image/reputation, through actions that align with a strategy positively correlated with corporate performance. A corporation with a higher reputation is more likely to be accepted in business competition. Green marketing is an effective strategy that can lead to a positive corporate image and attract sales from consumers who are sensitive to environmental issues, ultimately resulting in increased profits for the firm.

According to Kotler (2019), an image is a set of beliefs, ideas, and impressions that a person has about an object. In addition, Asrofi & Aquinia (2023) note that corporate image is the public's perception of a company. Therefore, if a company performs its duties well, it will gain the trust of the public, which can create a positive impression. It can be concluded that corporate image is the perception or impression formed in the public's mind about a company, arising from various elements and attributes of the company, such as its name, products, services, facilities, and the communication the company conducts with the public. Based on Leiva et al. (2016), an image represents the total impression of what a person or group thinks and knows about an object, which is more than a set of facts. Thus, an image only lives if it is appreciated and recognized by perceptive individuals. This theory explained that an image is a set of a person's meanings, beliefs, ideas, feelings, and impressions by which an object—or a company, a brand, a product, etc.—is known and through which people describe, remember, and relate to it. Implicit in this definition is that images vary from person to person because people's meanings are very different. For instance, a firm's image as an employer held by either employees or job applicants can be quite different from a firm's image as a provider of goods and services held by customers. Meanwhile, according to Kim et al. (2020), corporate image refers to the customers' impression of the company. It is the stakeholders' perception of the corporation's response to their social concerns. As an intangible resource, it can strengthen customers' attitude or behavioral intention, including customer satisfaction, repurchase intention, and willingness to recommend.

2.4. Building Corporate Image on Corporate Social Responsibility (CSR) Programs

According to PERHUMAS (2004), a company's reputation and corporate image are the most important and invaluable assets. Therefore, all efforts, energy, and costs are used to nurture, maintain, and develop them. Some aspects that form the image and reputation of a company include: financial

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capability, product and service quality, customer focus, human resource excellence and sensitivity, reliability, innovation, environmental responsibility, social responsibility, and the enforcement of good corporate governance (GCG). According to Yolifiandri et al. (2025), GCG refers to a system that regulates the relationship between management, shareholders, creditors, regulators, and other stakeholders to ensure transparency, accountability, and responsible corporate governance. According to Alvian and Sumarlan (2025), brand awareness is an essential aspect of marketing that reflects how familiar consumers are with a brand and how easily they can recall it.

According to Hengboriboon et al. (2022), companies engaged in CSR actions can obtain the benefits commonly associated with a good reputation, such as higher financial profits, engaged consumers, motivated employees, and a better workplace. CSR actions can become a way to get a higher reputation directly and a higher financial performance indirectly. According to stakeholder theory, companies should be accountable not only to their shareholders but also to all "people at stake." In his book, Freeman (1984) described stakeholders as "any group or individual who can affect or is affected by the achievement of the organization's objectives".

2.5. Hypothesis Development

a. Relationship Between Social Aspects and Corporate Image

According to Siregar (2021), the existence of a company has a significant impact on the sustainability of its surrounding environment, namely the community. Companies are not only responsible for generating large profits internally. However, they must also be concerned about the welfare of the surrounding community, as this will have a significant impact on the company's profits and reputation. Several previous studies examining the social aspects of CSR on corporate image, conducted by Aryawan et al. (2017), Carindra et al. (2021), Harni & Azis (2018), Juri & Sailawati (2020), and Wijaya et al. (2015), show that social aspects have a positive and significant effect on corporate image. Based on this description, the first hypothesis proposed in this study is as follows:

H1: Social aspects have a positive effect on corporate image

b. Relationship Between Economic Aspects and Corporate Image

According to Siregar (2021), economic sustainability forms the basis for companies to maintain social and environmental sustainability. In terms of economics, CSR includes the economic impact of a company's operational activities, with a commitment to improving the welfare of the community through CSR programs funded by the company. The economic aspect is not as simple as reporting finances, but also includes the direct and indirect economic impact of the company's operations on the local community and other parties that influence the company. Several previous studies examining the influence of economic aspects on CSR on corporate image, conducted by (Aryawan et al., 2017; Carindra et al., 2021; Harni & Azis, 2018; Prasetio, 2022; Wijaya et al., 2015), show that economic aspects have a positive and significant influence on corporate image. Based on this description, the second hypothesis proposed in this study is as follows:

H2: Economic aspects have a positive effect on corporate image.

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c. Relationship Between Environment Aspects and Corporate Image

According to Siregar (2021), the environment benefits not only humans but also the environment itself and other species, such as flora and fauna, which must be preserved. Therefore, companies must be mindful of the environmental impact of their business operations. The implementation of CSR in environmental aspects must create a safe and healthy environment by providing facilities to protect the environment and manage waste properly. Previous studies examining the influence of environmental aspects on CSR and corporate image, conducted by Carindra et al. (2021), Harni & Azis (2018), Juri & Sailawati (2020), Prasetio (2022), and Wijaya et al. (2015), show that environmental aspects have a positive and significant influence on corporate image. Based on this description, the third hypothesis proposed in this study is as follows:

H3: Environmental aspects have a positive effect on corporate image.

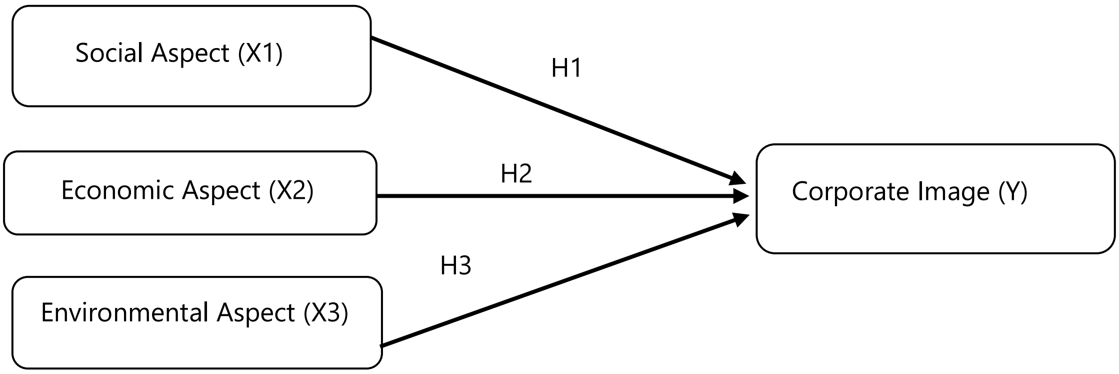

Image 1. Conceptual Framework

The figure above illustrates the relationship between the independent variables —namely, social aspects (X1), economic aspects (X2), and environmental aspects (X3) —and the dependent variable, corporate image (Y). The mathematical model is as follows:

$$\alpha + \beta 1\ X\ 1 + \beta 2\ X\ 2 + \beta 3\ X\ 3 + \varepsilon$$

III. Research Method

According to Sugiyono (2022), a population is a generalization area consisting of objects or subjects that have specific quantities and characteristics, as determined by researchers, to be studied, and from which conclusions are drawn. In this study, the population consists of the Bergas Kidul community, which has benefited from the Sido Muncul CSR program. According to Sugiyono (2022), a sample is a portion of the population's quantity and characteristics. The sampling technique used in this study is purposive sampling. According to Sugiyono (2022), purposive sampling is a technique that involves determining specific criteria for the sample. The criteria in this study are the Bergas Kidul community, aged 18–50 years, and have received benefits from the Sido Muncul CSR program.

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3.1. Data Analysis

The data collection technique used by the researcher was a questionnaire employing a Likert scale with a range of values from 1 (strongly disagree) to 5 (strongly agree) for answering the questions. A Likert scale is used to measure the opinions, attitudes, or perceptions of individuals or groups regarding a social phenomenon. The type of data used in this research is quantitative, consisting of numerical data derived from primary sources. Primary data is data obtained directly from data sources, such as questionnaire results distributed face-to-face by researchers.

The test in this research uses an instrument test consisting of:

a. Validity Test

The validity test uses factor analysis based on KMO and Bartlett's Test values and Loading Factor values in the Component Matrix, where:

1) The KMO value is > 0.5, so the number of samples in the study is sufficient and the analysis can continue.
2) The loading factor value for each indicator is > 0.4, so it can be declared valid.

b. Reliability Test

The reliability test employs Cronbach’s Alpha method, a technique used to assess the consistency of the entire scale used in the study. A research instrument can be considered reliable if the reliability coefficient value is greater than 0.6.

c. Multiple Linear Regression Analysis

Multiple linear regression analysis was used in this study to test whether independent variables had an effect on dependent variables. The model or formula used for analysis with Multiple Linear Regression is as follows:

$$Y=\beta 1\ X\ 1+\beta 2\ X\ 2+\beta 3\ X\ 3+\varepsilon$$

Explanation:

Y = Corporate Image

β1 = Regression coefficient of social aspect variable

β2 = Regression coefficient of the economic aspect variable

β3 = Regression coefficient of environmental aspect variable

X1 = social aspect

X2 = economic aspect

X3 = environmental aspect

ε = error

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d. Uji Parsial (Uji T)

In this study, the t-test was used to test the hypothesis regarding the influence of each independent variable, namely social aspects (X1), economic aspects (X2), and environmental aspects (X3), on the dependent variable of Company Image (Y) partially (individually). The decision in this study was made by comparing the t-count value with the t-table value, with the following criteria:

1) If the significance value of the t-test is > 0.05, then H0 is accepted and Ha is rejected.
2) If the significance value of the t-test is < 0.05, then H0 is rejected and Ha is accepted.

e. Uji Simultan (Uji F)

The F-test in this study was used to determine the extent of the influence of independent variables on dependent variables, with a 95% confidence level (α = 0.05%). If the probability is < 0.05 and the calculated F value is > the table F value, then the independent variables collectively influence the dependent variable (Ha is accepted). If the probability is > 0.05 and the calculated F value is < the table F value, then the independent variables collectively do not influence the dependent variable (H0 is rejected).

IV. Results and Discussion

4.1. Description

The respondents in this study were residents of the Bergas Kidul area who received the CSR program from PT Industri Jamu dan Farmasi Sido Muncul Tbk based on predetermined criteria. Based on the collected data, 100 responses were obtained from respondents who answered all available statements.

Table 1. Respondent Data

	Number (People)	**Percentage**
Gender		
Male	40	40%
Female	60	60%
Age		
18 – 27 age	20	20%
28 – 37 age	40	40%
38 – 47 age	24	24%
48 – 50 age	16	16%
Work		
Employee	26	26%
Farmer	10	10%
Cattle Breeder	11	11%
Housewife	32	32%
Student	3	3%
Entrep	18	18%
CSR Programs Participated In		
Avocado Tourism Village	20	20%
Communal Cattle Program	17	17%

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Women's Empowerment through Mbok Jajan	31	31%
Waste Management through a Waste Bank	38	38%
Stunting Integrated Health Post	16	16%

Based on Table 1, the description of the research respondents is as follows: the data show that the respondents were predominantly female, with 60 respondents (60%), and the rest were male, with 40 respondents (40%). The respondents in this study were predominantly in the 28–37 age group, with 40 people or 40%, followed by respondents in the 38–47 age category, numbering 24 people or 24%, respondents in the 18–27 age category, numbering 20 people or 20%, and finally respondents in the 48–50 age category, numbering 16 people or 16%.

The characteristics of respondents based on the occupations listed on the questionnaire can be classified as follows: 26 private sector employees (26%), 10 farmers (10%), 11 livestock farmers (11%), 32 housewives (32%), three students or university students (3%), and 18 entrepreneurs (18%). The largest group of respondents was homemakers, totaling 32 people, which aligns with one of the objectives of PT Industri Jamu dan Farmasi Sido Muncul Tbk's CSR program to support the well-being of non-working women. The smallest group of respondents consisted of three students/college students. Data on respondents who have participated in CSR programs conducted by PT Industri Jamu dan Farmasi Sido Muncul Tbk are as follows: 20 people have participated in the Desa Wisata Buah Alpukat, 17 people have participated in the Komunal Sapi Program, the Women's Empowerment Program through Mbok Jajan, which involved 31 people, followed by the Waste Management Program through the Waste Bank, which involved 38 people, and the Posyandu Stunting Program, which involved 16 people.

4.2. Research Instrument Testing Results

a. Validity Testing

The validity test in this study employed factor analysis, based on the desired KMO value of greater than 0.5 for each variable. Each item was considered valid if its factor loading value was greater than 0.4. Based on the validity test results conducted using IBM SPSS version 26, the following validity test output was obtained:

Table 2. Validity Test Results

Variable	Indicator	KMO Value (>0,5)	Factor Loading (>0,4)	Description
Social Aspects (X1)	X1.1	0,673	0,728	Valid
	X1.2		0,774	
	X1.3		0,720	
	X1.4		0,505	
Economic Aspects (X2)	X2.1	0,639	0,474	
	X2.2		0,717	
	X2.3		0,723	
	X2.4		0,621	
	X2.5		0,698	
Environmental Aspects (X3)	X3.1	0,685	0,702	
	X3.2		0,750	
	X3.3		0,532	
	X3.4		0,669	
	X3.5		0,741	

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	X3.6		0,657	
Corporate Image (Y)	Y1.1	0,792	0,807	
	Y1.2		0,875	
	Y1.3		0,814	
	Y1.4		0,751	

Based on Table 2 above, it can be seen that the validity test output indicates that each variable has a KMO value greater than 0.50, which means that the 100 respondents used in this study meet the sample size requirement. Therefore, it can be concluded that the questionnaire used as a data collection instrument in this study is a valid tool.

b. Reliability Testing

Table 3. Reliability Test Results

Variable	*Cronbach's Alpha*	Standard Value	Description
Social Aspects (X1)	0,612	> 0,60	Reliable
Economic Aspects (X2)	0,650	> 0,60	
Environmental Aspects (X3)	0,762	> 0,60	
Corporate Image (Y)	0,827	> 0,60	

Based on Table 3 above, the reliability test results indicate that all variables have a Cronbach's alpha value greater than 0.60. The social aspect variable (X1) has a Cronbach's alpha value of 0.612, the economic aspect variable (X2) has a Cronbach's alpha value of 0.650, the environmental aspect variable (X3) has a Cronbach's alpha value of 0.762, and the corporate image variable (Y) has a Cronbach's alpha value of 0.827. Therefore, it can be concluded that the questionnaire used as the data collection instrument in this study is reliable, accurate, and consistent, making it suitable for use as a data collection tool in this research.

c. Multiple Linear Regression Analysis Testing

This analysis is used to determine the extent to which independent variables, namely social aspects (X1), economic aspects (X2), and environmental aspects (X3), influence the dependent variable, namely corporate image (Y1). Based on the results of multiple linear regression testing conducted using IBM SPSS version 26, the following multiple linear regression output was obtained:

Table 4. Multiple Linear Regression Results

Model	Independent Variable	*Standardized Coefficients*	Sig	Description
The relationship between X1, X2, and X3 with respect to Y	Social Aspects (X1)	0,523	0,000	H1 Accepted
	Economic Aspects (X2)	0,062	0,372	H2 Rejected
	Environmental Aspects (X3)	0,383	0,000	H3 Accepted
	Dependent Variable: Company Image (Y) Adjusted R^2 = 0.653 F = 63.029 Sig = 0.000			

Based on the results of multiple linear regression in Table 5 above, the equation from the multiple linear regression analysis can be formulated as follows:

$$Y = 0{,}523\ X1 + 0{,}062\ X2 + 0{,}383\ X3 + e$$

The regression equation indicates that the social aspect has the most significant influence on the company's image, with a coefficient value of 0.523, followed by the environmental aspect variable at 0.383 and the economic aspect variable at 0.062. All variable coefficients have positive values, indicating that the better the social and environmental benefits of the CSR program, the more it will enhance the corporate image of PT Industri Jamu dan Farmasi Sido Muncul Tbk.

d. Testing the Coefficient of Determination (R^2)

Referring to Table 5 above, the Adjusted R Square (R^2) value is 0.653. This indicates that the social, economic, and environmental aspects can explain 65.3% of the company image variable (PT Industri Jamu dan Farmasi Sido Muncul Tbk). In comparison, the remaining 34.7% is influenced by other variables not analyzed in this study.

e. Simultaneous Testing (Uji F)

The F-test is used to determine the simultaneous effect of independent variables on dependent variables. The simultaneous effect can be seen from the significance value of $F \leq 0.05$. Referring to Table 4 above, the calculated F-value for Y is 63.029, with a significance level of 0.000 (< 0.05). This indicates that the research model used meets the criteria and that the variables selected provide an accurate explanation. Therefore, it can be concluded that the social, economic, and environmental aspects collectively have a positive and significant effect on corporate image.

f. Hypothesis Testing (Uji t)

Hypothesis testing was conducted using the t-test, which was employed to assess the individual influence of an independent variable on the dependent variable. The partial influence of each variable was determined by whether it had a significant value ($p < 0.05$). The results of the hypothesis testing in this study can be seen in Table 4, which can be explained as follows:

1) Hypothesis 1 (H1): Social aspects have a positive effect on corporate image.

Based on the results of the multiple linear regression test (t-test), the coefficient value in Table 4 indicates that the t-test result for the social aspect variable on corporate image yielded a coefficient value ($\beta 1$) of 0.523, suggesting that social aspects have a positive impact on corporate image. The significance level of the social aspect is 0.000 (< 0.05), indicating a significant influence on corporate image. Therefore, it can be concluded that the first hypothesis (H1) is accepted, meaning that the social aspect has a positive and significant influence on corporate image.

2) Hypothesis 2 (H2): Economic aspects have a positive and significant effect on corporate image.

Based on Table 4 above, it is known that the t-test results for the economic aspect variable on the company's image obtained a coefficient value ($\beta 2$) of 0.062 and a significance value of 0.372. The significance value of 0.372 is greater than 0.05, so it can be concluded that the first hypothesis (H2) is rejected. This means that economic aspects do not influence corporate image.

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3) Hypothesis 3 (H3): Environmental aspects have a positive and significant influence on corporate image.

Based on Table 4 above, it is evident that the t-test results for the environmental aspect variable on corporate image yielded a coefficient value (β3) of 0.383, indicating that the environmental aspect has a positive impact on corporate image. The significance value is 0.000 (< 0.05), indicating that the environmental aspect has a statistically significant effect on corporate image. Therefore, it can be concluded that the first hypothesis (H3) is accepted. This means that the environmental aspect has a positive and significant effect on corporate image.

4.3. Discussion

Social and environmental responsibility is PT Industri Jamu dan Farmasi Sido Muncul Tbk's commitment to participating in sustainable economic development, aiming to improve the quality of life and environment for the benefit of the company, the local community, and the surrounding community, namely Bergas Kidul. Corporate Social Responsibility (CSR) focuses its attention on the community based on the Triple Bottom Lines (3P) concept.

a. The Influence of Social Aspects on Corporate Image

Based on the results of hypothesis 1 (H1) in Table 4, it is stated that social aspects have a positive and significant effect on corporate image. Thus, this indicates that the more benefits the Bergas Kidul community perceives in social aspects, the more it will enhance the corporate image of PT Industri Jamu dan Farmasi Sido Muncul Tbk. These results are consistent with the findings of studies conducted by Carindra et al. (2021), Siregar (2021), and Juri & Sailawati (2020), which state that social aspects have a positive and significant impact on corporate image. The social aspect variable in this study was measured using four indicators: education, such as increasing the knowledge of the Bergas Kidul community about programs like good farming practices, how to manage fertilizers, and training in the form of food handler certification that is useful for the Mbok Jajan mothers; health for every member of the Bergas Kidul community through the stunting posyandu program, which not only targets children but also pregnant women; social welfare, where the company consistently implements CSR programs for the Bergas Kidul community, ensuring they experience sustainable social welfare and cultural support, all of which are consistently supported by PT Industri Jamu dan Farmasi Sido Muncul Tbk.

b. The Influence of Economic Aspects on Corporate Image

Based on the results of hypothesis 1 (H2) in Table 4, it is stated that economic aspects do not affect the company's image. This indicates that the benefits related to economic aspects are still not optimal, so the people of Bergas Kidul have not fully felt them. These results are consistent with the findings of studies conducted by Siregar (2021) and Juri & Sailawati (2020), which also state that economic aspects do not influence corporate image. The economic aspect variable in this study uses five indicators, namely: the business partnership between PT Industri Jamu dan Farmasi Sido Muncul Tbk and the Bergas Kidul community, although it has not yet been able to reach all levels of society; business development by creating a PKK program for mothers to improve business development at Mbok Jajan, which is expected to develop the businesses of mothers, agribusiness can make the Bergas Kidul community widely known because of the avocado fruit tourism village that can be proud of, although not at all times considering that fruit growth takes time, the employment opportunities provided by PT Industri Jamu dan Farmasi Sido Muncul Tbk, and the economic infrastructure that is expected to improve the economy of the Bergas Kidul community.

c. The Influence of Environmental Aspects on Corporate Image

Based on the results of hypothesis 3 (H3) in Table 4, it is stated that environmental aspects have a positive and significant effect on corporate image. Thus, this indicates that the more benefits the Bergas Kidul community perceives regarding environmental aspects, the more it will enhance the corporate image of PT Industri Jamu dan Farmasi Sido Muncul Tbk. These results align with the findings of studies conducted by Prasetio (2022), Carindra et al. (2021), and Siregar (2021), which state that environmental aspects have a positive and significant impact on corporate image. The environmental aspect variable in this study uses six indicators: efficient use of energy by utilizing electricity, fuel, and water effectively; environmentally friendly production processes that are constantly monitored by PT Industri Jamu dan Farmasi Sido Muncul Tbk to avoid damaging the environment within and around the company premises; pollution control by using safe production fuels that do not cause pollution, reforestation and nature conservation that are continuously carried out by planting trees and cleaning rivers, water management through wastewater treatment so that it is not directly discharged to avoid polluting the water around the company, and the development of ecotourism in Bergas Kidul.

V. Conclusion

Based on the results of data analysis and discussion presented by the author in the study "The Influence of Social Responsibility on Corporate Image (A Study of PT Industri Jamu dan Farmasi Sido Muncul Tbk, Bergas Kidul), the following conclusions can be drawn: social aspect variables have a significant positive effect on corporate image, the economic aspect variable does not affect corporate image and the last the environmental aspect variable has a significant positive effect on corporate image. This was obtained from the results of hypothesis testing.

Based on the results of this study, several limitations may affect the research. The following are some of the limitations of this study:

a. This study was only conducted in the Bergas Kidul community and PT Industri Jamu dan Farmasi Sido Muncul Tbk. The results of this study are only applicable to PT Industri Jamu dan Farmasi Sido Muncul Tbk.
b. This study used questionnaires as data collection instruments, so the objectivity/validity of the data provided by respondents was beyond the researcher's control.

In this study, social and environmental aspects are found to influence corporate image. This supports Elkington's theory, which states that social and environmental aspects in CSR programs can enhance corporate image. Economic aspects do not have a positive influence, which is contrary to Elkington's theory, which states that economic aspects in CSR programs positively influence corporate image.

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