

---

## Business Ethics and Implementation of Corporate Social Responsibility (CSR) of PT Amerta Indah Otsuka towards Community Empowerment

**Abdul Mufid, Rohmatun Nafiah**

Institut Agama Islam Khozinatul Ulum

\* Correspondence e-mail; [abdulmufid@iaiku.ac.id](mailto:abdulmufid@iaiku.ac.id), [rohmatunnafiah17@gmail.com](mailto:rohmatunnafiah17@gmail.com)

---

### Article history

Submitted: 2026/04/01; Revised: 2026/05/11; Accepted: 2026/07/05

---

### Abstract

Business ethics and Corporate Social Responsibility (CSR) are vital elements in ensuring business sustainability and fostering harmonious relationships between a company and the community. PT Amerta Indah Otsuka upholds business ethics grounded in integrity, regulatory compliance, and a commitment to product quality and safety. These ethical principles guide all the company's operational activities, shaping its interactions with employees, consumers, business partners, and the general public. As a tangible expression of these ethics, PT Amerta Indah Otsuka implements various CSR programs focusing on health, the environment, social welfare, and education. These initiatives include health and healthy lifestyle education, sustainable environmental management, and social activities that support the well-being of communities surrounding the company's operational areas. The implementation of business ethics and CSR has yielded positive outcomes, such as heightened public awareness regarding health, environmental preservation, and the establishment of trust and strong relationships between the company and the community. Thus, it can be concluded that PT Amerta Indah Otsuka's integration of business ethics with CSR plays a crucial role in supporting corporate sustainability while making a meaningful contribution to social development within the community.

---

### Keywords

Business Ethics, Corporate Social Responsibility, CSR, PT Amerta Indah Otsuka, Community.



---

© 2026 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution 4.0 International (CC BY SA) license, <https://creativecommons.org/licenses/by-sa/4.0/>.

---

## INTRODUCTION

The development of the business world in the era of globalization has shifted the paradigm of companies from mere profit-oriented economic entities to social institutions that are required to be able to create economic value while providing benefits to society and the environment. Companies are no longer judged solely on financial performance, but also

based on their commitment to carrying out ethical, transparent, accountable, and sustainable business practices. This paradigm shift is influenced by increasing public awareness, stakeholder demands, and increasingly stringent regulations regarding corporate sustainability. In this context, business ethics and Corporate Social Responsibility (CSR) are two important elements that complement each other in realizing good corporate governance (Carroll, 1991; Carroll & Shabana, 2010).

Business ethics is a set of moral principles and normative values that serve as guidelines for companies in conducting their business activities. Business ethics serves to guide corporate behavior, ensuring it is not solely oriented toward achieving economic profit but also considers the social and moral impacts of every decision. In an organizational context, business ethics serves as a control mechanism that limits opportunistic actions and encourages fair, transparent, and responsible business practices (Ferrell et al., 2019). The application of business ethics encompasses not only compliance with formal regulations, quality standards, and product safety, but also a moral commitment to maintaining fair ('Adl), transparent (Sidq), and responsible (Amanah) relationships with all stakeholders including employees, consumers, and business partners. From an Islamic perspective, these principles are a manifestation of muamalah ethics, which emphasizes that economic activities must align with sharia values and the noble objectives of maqāṣid al-sharia, particularly Hifz al-Mal (protection of wealth) and Hifz al-Nafs (protection of life). These principles serve as the foundation for managerial decision-making to ensure business sustainability that is not only profitable but also just and socially and morally sustainable (Siti Khasanah and Ahmad Fauzi, 2023).

The concept of business ethics is closely related to stakeholder theory. This theory asserts that companies are not only responsible to shareholders but also to all parties affected by their activities, such as employees, consumers, the community, and the environment (Freeman, 1984). According to this approach, a company's success is measured by its ability to sustainably balance economic and social interests. Therefore, business ethics serves as a normative basis for building harmonious and mutually beneficial relationships between companies and their stakeholders. As awareness of the social role of companies increases, the principles of business ethics are then more concretely realized through the concept of corporate social responsibility (CSR). Carroll (1991) states that CSR encompasses economic, legal, ethical, and philanthropic responsibilities that must be carried out simultaneously by companies. This approach emphasizes that ethical responsibility is a crucial element that bridges business interests and social interests.

An effective CSR program is no longer merely philanthropic, but rather strategically and sustainably designed to create shared value, namely economic value for the company and social value for the community. Shared Value, from an Islamic perspective, aligns with the principles of Maqashid Al-Syari'ah, specifically Hifz al-Nafs (protecting life through improving health), Hifz al-Bi'ah (protecting the environment as part of Allah's mandate), and Ta'awun (helping each other in goodness). This type of CSR implementation has positive

impacts, such as increasing public awareness of healthy lifestyles, maintaining local ecosystems, and building harmonious relationships between companies and communities all of which are tangible manifestations of muamalah morals in contemporary business practices (Dian Andriani and Bambang Suryanto, 2023).

The concept of CSR is also in line with the triple bottom line approach, which emphasizes the importance of balancing economic (profit), social (people), and environmental (planet) aspects in assessing corporate performance (Elkington, 1997). From this perspective, CSR is not understood as an additional activity, but rather as an integral part of a business strategy oriented towards sustainable development. Implementing CSR based on business ethics contributes significantly to building a company's reputation. A company's reputation is the collective perception of stakeholders regarding the company's credibility, integrity, and social responsibility (Fombrun, 1996). Companies that consistently implement business ethics and CSR tend to gain a higher level of public trust, which ultimately strengthens the company's competitive position and long-term sustainability.

Business ethics is a set of values, norms, and moral principles that serve as guidelines for companies in carrying out all business activities responsibly. The application of business ethics is not only related to compliance with laws and regulations, but also includes the company's commitment to upholding honesty, fairness, transparency, integrity, and respect for the rights of all stakeholders. Companies that consistently apply business ethics tend to gain a higher level of public trust, are able to minimize the risk of conflict with the community, and have stronger long-term competitiveness (Crane & Matten, 2016).

The implementation of business ethics is ultimately realized through various Corporate Social Responsibility (CSR) policies and programs. According to Carroll (1991), corporate responsibility is not only limited to economic and legal aspects, but also includes ethical and philanthropic responsibilities manifested through real contributions to community welfare. In line with this, the concept of Creating Shared Value introduced by Porter and Kramer (2011) emphasizes that strategically designed CSR programs can generate shared value, namely increasing company competitiveness while improving the social and economic conditions of the surrounding community. Therefore, CSR is no longer seen as merely a philanthropic activity, but rather an integral part of a sustainable business strategy.

In an Islamic economic perspective, business ethics has a very fundamental position because all economic activities are seen as part of worship (muamalah) which must be carried out in accordance with sharia principles. Values such as *ṣidq* (honesty), *amānah* (trustworthiness), *'adl* (justice), *ihsān* (doing good), and *maslahah* (public benefit) are the main basis for carrying out business activities. The ultimate goal is not only to obtain economic benefits, but also to realize benefits that are in line with the goals of *Maqāṣid al-Syarī'ah*, especially the protection of property (*Hifz al-Mal*), souls (*Hifz al-Nafs*), and the environment that supports human life. Thus, the implementation of CSR from an Islamic perspective is a manifestation of the company's moral responsibility to Allah SWT, humans and the universe (Dusuki & Abdullah, 2007; Antonio, 2001).

One company that consistently implements the principles of business ethics and CSR is PT Amerta Indah Otsuka. As a company engaged in the food and beverage sector, this company applies ethical standards reflected in compliance with regulations, the implementation of food safety systems, consumer protection, transparent corporate governance, and the development of harmonious relationships with employees, business partners, and the community. This commitment is then realized through various CSR programs that focus on improving public health, healthy lifestyle education, environmental preservation, waste management, water resource conservation, and empowering communities around the company's operational areas. These programs demonstrate that CSR has become part of the company's sustainability strategy, not just a philanthropic activity.

Various previous studies have shown that CSR implementation contributes to improving corporate image, consumer loyalty, social legitimacy, and business sustainability. However, most research still focuses on the influence of CSR on company performance or corporate reputation, while studies that integrate the dimensions of business ethics with CSR implementation from an Islamic perspective are still relatively limited. Furthermore, research that specifically examines how business ethics serves as the basis for implementing CSR programs at PT Amerta Indah Otsuka and its impact on society is also limited. This condition indicates a research gap that needs to be filled through more comprehensive research. Based on this description, this study aims to analyze the implementation of business ethics as the basis for implementing Corporate Social Responsibility (CSR) at PT Amerta Indah Otsuka and examine its contribution to society. This research is expected to provide theoretical contributions to the development of business ethics and CSR studies, particularly from an Islamic economic perspective, as well as serve as a practical reference for companies in designing CSR programs that are more sustainable, equitable, and oriented towards creating mutual benefits.

## **METHODS**

This research uses a qualitative approach with a descriptive case study design. The qualitative approach was chosen because the research aims to deeply understand how the application of business ethics forms the basis for Corporate Social Responsibility (CSR) implementation and its implications for society and corporate reputation. This approach allows researchers to explore phenomena holistically within the real-world context of the organization, thus generating a comprehensive understanding of the relationship between business ethics, CSR implementation, and corporate sustainability (Creswell & Poth, 2018; Yin, 2018).

The case study design was chosen because the research focuses on a single research object, namely PT Amerta Indah Otsuka, which is seen as a company with a strong commitment to the implementation of business ethics and the implementation of sustainable CSR programs. Case studies allow researchers to analyze a phenomenon in depth in a real-

life context, especially when the boundaries between the phenomenon and its context cannot be clearly separated (Yin, 2018). The selection of PT Amerta Indah Otsuka is based on the company's consistency in integrating business ethics principles into corporate governance and the implementation of various structured CSR programs, including through the SATU HATI program, which is oriented towards community empowerment, improving health quality, environmental preservation, and sustainable social development.

This study utilizes secondary data obtained through documentary research and library research. Data sources include sustainability reports, annual reports, official company publications, information available on PT Amerta Indah Otsuka's official website, and various other supporting documents related to the implementation of business ethics and CSR. Furthermore, the study utilizes scientific articles, academic books, proceedings, and relevant regulations, particularly those discussing business ethics, Corporate Social Responsibility, stakeholder theory, corporate reputation, and Islamic economic perspectives.

Data collection techniques were conducted through documentation, systematically searching, identifying, classifying, and reviewing various relevant documents. All documents were selected based on their suitability to the research objectives, the credibility of the sources, and the currency of the information. A literature review was conducted to strengthen the theoretical foundation and provide a basis for interpreting the research findings.

Data analysis used qualitative descriptive analysis techniques with reference to the interactive analysis model developed by Miles, Huberman, and Saldaña (2014). The stages of analysis include: (1) data condensation, namely the process of selecting, focusing, and simplifying relevant data; (2) data presentation (data display) in the form of a systematic narrative description; and (3) conclusion drawing and verification to obtain a valid and consistent interpretation. Data were analyzed based on four main research focuses, namely: (1) implementation of PT Amerta Indah Otsuka's business ethics, (2) the form and implementation of the company's CSR program, (3) the impact of the CSR program on the community, and (4) the contribution of CSR implementation to building the company's reputation.

To increase the credibility of the research results, source triangulation was conducted by comparing information obtained from various official company documents, sustainability reports, scientific literature, and regulations related to Corporate Social Responsibility and business ethics. Furthermore, the analysis results were interpreted using the perspective of Stakeholder Theory (Freeman, 1984), Carroll's CSR Pyramid (Carroll, 1991), the concept of Creating Shared Value (Porter & Kramer, 2011), and the principles of Maqāṣid al-Syarī'ah as an analytical framework to explain the relationship between business ethics, corporate social responsibility, and the creation of shared value for both society and the company.

## **FINDINGS AND DISCUSSION**

### **Implementation of Business Ethics in Company Operational Activities**

The research results show that PT Amerta Indah Otsuka has consistently implemented business ethics principles in all of the company's operational activities. Based on the results of the review of sustainability reports, company publications, and various official documents, business ethics is not only positioned as a normative guideline, but also an integral part of the organizational culture that influences every decision-making process. This commitment is reflected in compliance with government regulations, the implementation of food safety standards, a strict quality control system, and the company's commitment to providing safe, high-quality products that are beneficial to public health.

As a company operating in the food and beverage industry, PT Amerta Indah Otsuka faces high demands regarding product safety and consumer protection. Therefore, the company implements various operational standards that prioritize quality, from raw material selection and production processes to product distribution to consumers. These practices demonstrate that the company is not only oriented towards achieving economic profit but also has a moral responsibility to protect consumer interests. This finding aligns with the opinion of Crane and Matten (2016) who stated that business ethics is the foundation for building public trust and creating corporate sustainability.

The application of business ethics is also evident in human resource management. The company strives to create a safe, healthy, and inclusive work environment that respects employee rights through the implementation of occupational safety and health (K3) standards, competency development, and equal opportunities for career development. The relationship between the company and its employees is built on the principles of mutual respect, responsibility, and professionalism, thereby increasing productivity and employee loyalty. This demonstrates that a company's success is determined not only by the quality of its products but also by the quality of its internal relationships.

In its relations with business partners and the community, PT Amerta Indah Otsuka prioritizes the principles of transparency, accountability, and compliance with the company's code of ethics. Open communication with stakeholders is one of the company's efforts to build long-term trust. This finding reinforces Freeman's (1984) Stakeholder Theory, which states that companies have a responsibility to create value for all stakeholders, including consumers, employees, suppliers, the government, and the community. From an Islamic economic perspective, this practice reflects the implementation of the values of *ʿiḍq* (honesty), *amanah* (responsibility), and *'adl* (justice), which are the main foundations of business activities oriented towards the benefit (*maslahah*). Thus, business ethics at PT Amerta Indah Otsuka not only serves as a compliance instrument, but also as a strategy to create business sustainability and strengthen the company's social legitimacy.

#### **SATU HATI CSR Program as an Implementation of Business Ethics**

PT Amerta Indah Otsuka's business ethics are concretely realized through the implementation of Corporate Social Responsibility (CSR) integrated into the SATU HATI program. This program is the company's strategy to connect business interests with community needs through activities oriented towards sustainable development. Unlike

traditional philanthropic approaches that are incidental, the SATU HATI program is systematically designed with attention to sustainable benefits for society and the environment. The SATU HATI program is developed through three main pillars: education, health, and the environment. In the education sector, the company organizes various educational activities aimed at increasing public awareness of the importance of a healthy lifestyle, balanced nutrition, and hygienic practices. These activities target not only students but also the general public through various forms of outreach and health campaigns.

Under the environmental pillar, the company implements various environmental conservation programs, including waste management, efficient use of resources, water conservation, reforestation, and education on plastic waste reduction. These programs demonstrate the company's efforts to minimize the environmental impact of its operations while simultaneously fostering ecological awareness within the community. This approach aligns with the concept of sustainable development, which emphasizes a balance between economic growth, environmental preservation, and social welfare. Meanwhile, in the health sector, various CSR activities focus on raising public awareness about the importance of hydration, a healthy lifestyle, and disease prevention through health education. This focus strongly aligns with the company's characteristics as a health beverage producer, ensuring that CSR programs not only provide social benefits but also strengthen the company's core competencies.

The research findings show that the implementation of the SATU HATI program has reflected the concept of Creating Shared Value proposed by Porter and Kramer (2011), namely creating shared benefits for the company and society. From an Islamic economic perspective, the program is also in line with the objectives of Maqāṣid al-Syarī'ah, specifically Hifz al-Nafs (protection of life) through improving public health and Hifz al-Bi'ah (protection of the environment) through various environmental conservation activities. Thus, CSR is not only an instrument for improving the company's image, but also a tangible form of the company's moral responsibility in realizing sustainable social benefits.

### **Impact of CSR Programs on the Surrounding Community**

The research results show that the implementation of the SATU HATI CSR program has had a positive impact on the communities surrounding PT Amerta Indah Otsuka's operational areas. This impact is not only visible in the social aspect, but also includes increased public knowledge, environmental awareness, and the formation of harmonious relationships between the company and the local community. Programs oriented towards education, health, and the environment have succeeded in increasing community participation in various social activities, thus creating a closer relationship between the company and its stakeholders.

In terms of education, the company's various outreach and educational activities contribute to increasing public awareness of the importance of a healthy lifestyle, balanced nutrition, and hygienic living practices. Meanwhile, in terms of health, the company actively supports public health promotion activities through education on hydration, maternal and

child health, and healthy lifestyle campaigns. These programs align with PT Amerta Indah Otsuka's characteristics as a company engaged in health products and functional beverages, thus creating continuity between the company's core competencies and community needs.

From an environmental perspective, various activities such as reforestation, water resource conservation, waste management, river cleanup, and the development of the Otsuka Eco Village program demonstrate that the company is not only striving to reduce the environmental impact of its operations but also building public awareness to participate in preserving the environment. This approach demonstrates that CSR has evolved into a community empowerment instrument that encourages sustainable behavioral change, rather than simply providing short-term social assistance. The findings of this study align with those of Santang et al. (2020) on the Otsuka Conservation Village Program, which demonstrated that CSR implementation can encourage community participation in environmental conservation activities while simultaneously increasing the community's economic and social value. Sustainable CSR programs also strengthen partnerships between companies, local governments, and communities, fostering collaboration in achieving sustainable development.

From a Stakeholder Theory perspective, the success of the CSR program demonstrates that the company has been able to accommodate the interests of various stakeholder groups by creating benefits directly felt by the community. Meanwhile, from an Islamic economic perspective, the implementation of the SATU HATI program reflects the principles of ta'āwun (mutual assistance), ihsān (good deeds), and maslahah (public benefit), so that business activities not only generate economic profits but also provide sustainable social benefits for the wider community.

### **CSR Contribution to Company Reputation and Sustainability**

The research findings also show that PT Amerta Indah Otsuka's consistent implementation of business ethics and CSR programs significantly contributes to the company's reputation. A positive reputation is formed because the public perceives the company as not only profit-oriented but also as having a real commitment to improving the quality of life and preserving the environment. This positive perception serves as a crucial asset for the company in building public trust and strengthening relationships with consumers, the government, business partners, and local communities.

A company's reputation is an intangible asset that holds strategic value in creating competitive advantage. Companies with a good reputation tend to gain a higher level of trust from stakeholders, thereby increasing consumer loyalty, attracting business partners, and facilitating collaboration with various parties. In the context of PT Amerta Indah Otsuka, the implementation of the SATU HATI program is one factor that strengthens the company's social legitimacy because the community feels the tangible benefits of the company's existence through various programs implemented continuously. The results of this study support the concept of Creating Shared Value proposed by Porter and Kramer (2011), which explains that companies can create competitive advantage by addressing various social

issues relevant to their business activities. PT Amerta Indah Otsuka does not view CSR as a cost center, but rather as a long-term social investment that can increase company value while strengthening business sustainability. The integration of business strategy, corporate ethics, and social programs results in mutual benefits for both the company and the community.

Furthermore, consistent CSR implementation also supports the achievement of sustainable development goals (SDGs), particularly in health, education, responsible consumption and production, and environmental preservation. This demonstrates that PT Amerta Indah Otsuka's CSR implementation is not only oriented towards the company's internal interests but also contributes to national and global development agendas. Overall, this study demonstrates a close relationship between business ethics, CSR implementation, corporate reputation, and business sustainability. Business ethics serve as the foundation for corporate policy development, while CSR programs represent the concrete implementation of these values through activities that benefit society. The synergy between the two creates shared value, enhances social legitimacy, strengthens the company's reputation, and supports long-term business sustainability. Therefore, the success of PT Amerta Indah Otsuka demonstrates that modern companies can achieve optimal economic performance without neglecting social and environmental responsibilities, even utilizing both as sources of sustainable competitive advantage.

## CONCLUSION

This study shows that the implementation of business ethics at PT Amerta Indah Otsuka not only serves as a normative guideline in carrying out company activities, but also serves as the main foundation in building corporate governance with integrity, transparency, and sustainability. Ethical values embodied through regulatory compliance, product quality assurance, consumer protection, and respect for stakeholder rights have created an organizational culture that supports business sustainability. The implementation of these business ethics is then manifested in real terms through the SATU HATI Corporate Social Responsibility (CSR) program which focuses on health, education, and environmental conservation. This program not only provides direct benefits to the community through increasing health literacy, environmental awareness, and community empowerment, but also strengthens harmonious relations between the company and the surrounding community. From a theoretical perspective, the research findings strengthen the relevance of Stakeholder Theory, Carroll's CSR Pyramid, the concept of Creating Shared Value, and the principles of Maqāṣid al-Syarī'ah which emphasize the importance of balance between economic achievement, social responsibility, and the common good. Furthermore, this study demonstrates that strategically and sustainably implemented CSR can enhance a company's reputation, strengthen social legitimacy, and serve as a long-term investment for business sustainability. Therefore, the success of PT Amerta Indah Otsuka demonstrates that integrating business ethics with CSR implementation not only generates economic value for

the company but also creates sustainable social and environmental value. This implementation model can serve as a reference for other companies in developing responsible, sustainability-oriented business practices and making a tangible contribution to community development.

## REFERENCES

- Ahmad Syafii, "Integrasi Maqāṣid al-Sharī'ah dalam Corporate Social Responsibility Perbankan Syariah di Indonesia," *Al-Mustashfa: Jurnal Hukum Ekonomi Syariah* 8, no. 1 (2023): 33–50.
- Ahmad Syafii. (2023). *Etika Bisnis dalam Perspektif Keberlanjutan Perusahaan*. *Jurnal Ekonomi dan Bisnis Islam*, 8(2), 115–128.
- Antonio, M. S. (2001). *Bank Syariah: Dari Teori ke Praktik*. Jakarta: Gema Insani Press.
- Archie B. Carroll dan Kareem M. Shabana, "The Business Case for Corporate Social Responsibility," *International Journal of Management Reviews* 12, no. 1 (2010): 85–105
- Carroll, A. B. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizons*, 34(4), 39–48.
- Carroll, A. B., & Shabana, K. M. (2010). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 12(1), 85–105.
- Crane, A., & Matten, D. (2016). *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization* (4th ed.). Oxford: Oxford University Press.
- Creswell, J. W., & Poth, C. N. (2018). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (4th ed.). Thousand Oaks, CA: Sage Publications. .
- Dian Andriani, & Bambang Suryanto. (2023). Implementasi Corporate Social Responsibility dalam Meningkatkan Kesejahteraan Masyarakat. *Jurnal Manajemen dan Bisnis Indonesia*, 10(1), 67–82.
- Dusuki, A. W., & Abdullah, N. I. (2007). Maqasid al-Shariah, Masalahah, and Corporate Social Responsibility. *The American Journal of Islamic Social Sciences*, 24(1), 25–45.
- Elkington, J. (1997). *Cannibals with forks: The triple bottom line of 21st century business*. Oxford: Capstone.
- Ferrell, O. C., Fraedrich, J., & Ferrell, L. (2019). *Business ethics: Ethical decision making and cases* (12th ed.). Boston: Cengage Learning.
- Fombrun, C. J. (1996). *Reputation: Realizing value from the corporate image*. Boston: Harvard Business School Press.
- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Boston: Pitman Publishing.
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Boston: Pitman.
- Keraf, A. S. (1998). *Etika bisnis: Tuntutan dan relevansinya*. Yogyakarta: Kanisius.

- Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman Publishing.
- Manajemen Perusahaan di Indonesia," *Jurnal Ekonomi Syariah Teori dan Terapan* 10, no. 4 (2023): 789–804.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook* (3rd ed.). Thousand Oaks, CA: Sage Publications.
- Otsuka Holdings Co., Ltd. *Responsibility for Society and Community. Sustainability Report*.
- Porter dan Kramer, "Creating Shared Value," *Harvard Business Review* 89, no. 1/2 (2011): 62–77; Chapra, *The Role of Ethics in Islamic Economics*, 48–50.
- PT Amerta Indah Otsuka. (2024). *Annual Report 2024*. Jakarta: PT Amerta Indah Otsuka.
- PT Amerta Indah Otsuka. (2024). *Sustainability Report 2024*. Jakarta: PT Amerta Indah Otsuka.
- PT Amerta Indah Otsuka. *The Satu Hati (One Heart) Project in Indonesia. Otsuka Sustainability*.
- PT. Amerta Indah Otsuka. (n.d.). *Corporate Social Responsibility (CSR)*. Diakses dari <https://www.aio.co.id/csr?page=2>
- Santang, A. M., Hanifah, H., Raharjo, S. T., & Humaedi, S. (2020). Program Kampung Konservasi Otsuka sebagai Bentuk CSR PT Amerta Indah Otsuka. *Prosiding Penelitian dan Pengabdian kepada Masyarakat*, 6(3), 222–230.
- Siti Khasanah, & Ahmad Fauzi. (2023). Etika Bisnis Islam dan Implementasinya dalam Corporate Social Responsibility. *Jurnal Ekonomi Syariah Indonesia*, 13(2), 145–160.
- Yin, R. K. (2018). *Case Study Research and Applications: Design and Methods* (6th ed.). Thousand Oaks, CA: Sage Publications.