

## Sustainable Human Resources Development in Listed Agro-Industrial Companies: A Pandemic Phenomenon

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**ABSTRACT:** Pandemic COVID-19 had massive impact on global economics including agro-industrial companies listed in Indonesia Stock Exchange. Those companies faced financial distress. Trying to maintain their profit generating or loss in financial performance. However, the demand from stakeholders to implement sustainability still existed regarding investment on human resources. This study aimed to analyse the sustainable human resources development practices in listed agro-industrial companies by identifying and mapping the vision and mission, the implementation of human resource development, and financial commitments issued by Indonesian agro-industrial companies in developing human resources specifically for a pandemic phenomenon. This study used qualitative method by employing exploration approach and document analysis on sustainability report. The result showed that the Indonesian agro-industrial companies still showed the commitment on sustainable human resources development which reflected on their sustainable vision and mission. Those companies still showed the sustainable human resource development in 2020 by conducting training and certification as an investment for prospective opportunity in global competitive business. The financial commitment reflected in cost allocation for those needs. COVID-19 had impact for financial performance indeed. However, financial instability had not been an obstacle for those companies to develop their human resources. COVID-19 needed digital technology adaptation and employee needed to be trained and certified. Future

**KEYWORDS:** Agroindustry, Financial Commitment, Human Resources Development, Pandemic, Sustainability

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### I. INTRODUCTION

Practice *Sustainable* has become a public spotlight that must be done by the company. These demands not only come from domestic stakeholders but also involve the entire country. Deep Government Regulation No. 59 of 2017 concerning the Implementation of the Achievement of Sustainable Development Goals confirms that companies are required to integrate sustainable principles in its business processes. Not to mention the existence of *Sustainable Development Goals (SDGs)* which has been proclaimed by several United Nations (UN) member states as the 2030 sustainable development agenda also urges developed and developing countries to take sustainability actions (Project, 2022). According to some practitioners' observations, practice *sustainability* in Indonesia is still limited in several sectors (Cham, 2023). One sector that is quite familiar is the agro-industrial sector. Indonesia is actually known as a country with a paradise of natural resources, which certainly has a large enough agro-industrial sector. The sector that is able to support this economy is certainly under great pressure from the public to carry out sustainable development (Kusnandar, 2022) by implementing as mentioned on ESG (environment, social, and governance).

Some of the SDG's concepts that are popular today are carried out with five global indicators, including: *People, Planet, Prosperity, Peace, and Partnership*. These five indicators set the company in achieving its goals not to override interests *Stakeholders* (Freeman & McVea). The most important component in achieving these goals, of course, lies in *Browse*. The company cannot run alone without the support of the surrounding community and its employees (Move To Impact, 2024). The concern that is highlighted for the people involved in the business can guarantee a level of sustainability in the future. Some things that can support the company's good relations with stakeholders are to provide a good relationship image, be aware of resource development and be socially responsible.

However, success in implementing the concept of SDGs has not been felt by all circles. Moreover, the Covid-19 outbreak that ravaged the economy also slowed down the progress of sustainable development (Shulla *et al.*, 2021). The biggest challenge of economic setbacks for companies is getting funding to realize sustainability. Even so, the business must continue to run. Businesses need to adapt to a new habit (Ariesta, 2021). Restrictions on social activities inevitably force a new overhaul from the conventional

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world to the digital world. The use of information technology is certainly the main choice for companies, governments and communities in continuing aspects of life. The resulting increase in productivity and efficiency is certainly in sight. But for the business world, the use of technology is not enough if it is not balanced with the development of human resources. Many companies fail to handle these changes because they are not prepared to adapt (Ramadhani, 2021).

Hence, there will always be the demand for the human resources in a company. Sustainable human resources development concerns on how a company allocates their financial resources for the development of their staffs. Another terminology assumes that this financial allocation could be an investment of a company for their staffs. In return, a company will have staffs with skill improvement and able to provide more support to company in achieving the company's goal. Sustainable aspect in human resources development could be defined on how to develop skill of staff regarding the aspect of awareness to 5P i.e. *People, Planet, Prosperity, Peace, and Partnership*. Hence, staff can contribute to realize business with sustainable orientation.

This study aims to analyse the sustainable human resources development practices in listed agro-industrial companies by identifying and mapping the vision and mission, the implementation of human resource development, and financial commitments issued by Indonesian agro-industrial companies in developing human resources specifically for a pandemic phenomenon. The COVID-19 pandemic had an impact on financial performance in agro-industrial companies, so that required the best firm strategy to manage financial resources for business operation and to maintain the level of profit as well as to invest on human resources (Sulistiyo, et. al. 2023, Apriono, et. al. (2023).

## II. LITERATURE REVIEW

### A. Stakeholders Theory

Stakeholder theory posits that companies need to be accountable to all stakeholders (Freeman & McVea, 1984; 46). According to Sutedi (2012) stakeholder theory is an idea related to the course of a business, where in order for the business to develop forward, the company needs to create value for all stakeholders. From the above understanding, it can be concluded that in carrying out its operations, the company is obliged to account for all its actions to employees, the community, investors, and the government. Basically, this theory illustrates that companies in addition to aiming for profit, companies are also required to provide benefits to their social environment. The relevance of *stakeholder* theory to this research is that this theory can be the basis that companies need to be responsible for all their actions towards stakeholders. This accountability can take the form of management policies that are integrated with the SDG's concept.

### B. Sustainable Development Goals (SDG's)

SDGs are the agenda of countries that are members of the United Nations (UN) in realizing sustainable development in 2030. This fundamental concept has a universal nature where the role and responsibility of each country towards the development of its country is equal (equal). SDGs itself was initiated in September 2015 by carrying out five fundamental principles, namely: *Browse* (human), *Planet* (earth), *Prosperity* (prosperity), *Peace* (peace), and *Partnership* (cooperation). These five principles are often known as the 5Ps where these five principles complement each other and are inseparable in order to realize better sustainability (ICCTF, 2021).

### C. Agroindustry

Agroindustry includes two words, namely: agricultural and Industry. These two words are defined as an industry whose activities use agricultural products as the main material or an industry whose activities design or produce products or services related to agriculture (Arifin, 2016). According to Dwiyono (2019) Agro-industry is an activity carried out by industry in processing agricultural materials in order to get added value.

Agroindustry itself is quite unique among other industries (Sari, 2023). The characteristics include:

1. The elements owned are interdependent, including raw materials, processing and marketing.
2. Raw material components are an important element to maintain business stability.
3. Agro-industrial products are the main commodities so that government attention is quite high.
4. Agro-industry connections can occur both in bilateral and multilateral relations.

## III. RESEARCH METHODS

### A. Types of Research

This study used a descriptive qualitative approach. The results obtained from this study are in the form of descriptive data such as written or spoken words from the resource persons and the behavior being observed (Moleong, 2017). This method uses a descriptive qualitative approach regarding the phenomenon of human resource development in sustainable agro-industrial companies during the pandemic.

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### ***B. Object of Research***

The companies that are the object of research are agro-industrial companies listed on the Indonesia Stock Exchange consisting of 22 companies with the following codes: AALI, ANDI, ANJT, BWPT, CSRA, FAPA, GZCO, JAVA, LSIP, MGRO, PALM, PGUN, PSGO, PNGO, SGRO, SIMP, SMAR, SMSS, TAPG, TBLA, UNSP, and STAA.

### ***C. Data Types and Sources***

The type of data used in this study is qualitative data in the form of a description of the implementation of human resource development implementation that has been carried out by agro-industrial companies listed on the Indonesia Stock Exchange (IDX).

### ***D. Data Sources***

The source of data used in this study was secondary. Creswell (2017) defines secondary data is a type of data that has been collected by other people or other sources for different purposes, then reused by researchers for specific research purposes (Creswell, 2017). The secondary data in this study is information on the application of sustainable human resource development submitted in the sustainability report of agro-industry companies in 2020.

### ***E. Data Collection Techniques***

The data collection technique used in this study was documentation. Sugiyono (2018) defines documentation as a method used to obtain data and information in the form of books, archives, documents, writing numbers and images in the form of reports and information that can support research. This research was conducted by collecting all information in the form of documents related to the object of research such as information on the application of sustainable HR development and financial data on sustainable HR development presented in sustainable reports

### ***F. Data Analysis Techniques***

Data analysis in qualitative research is different from data analysis in quantitative research. In qualitative research, data analysis focuses on the meaning, description, sorting and placement of data in each context expressed in words. Moleong (2017) explained that data analysis is an effort carried out by interacting with data, collecting data, separating data, finding and finding patterns, finding important things needed, and determining what needs to be conveyed.

## **IV. RESULTS AND DISCUSSION**

### ***A. Vision and Mission of Agro-Industrial Sector Companies***

Companies engaged in the agro-industrial sector have now become role models in the implementation of sustainability performance which is the focus of company management and stakeholders in it. Strong attachment regarding the company's operational activities by utilizing the potential of natural resources is the concern of stakeholders for sustainable business practices. Therefore, awareness of sustainable business by taking into account aspects of profit, environmental conservation, and especially empowerment and social welfare has also been regulated in government regulations through Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies and Financial Services Authority Regulation No. 51 / POJK.03 / 2017 concerning the application of sustainable finance resulting in business operations in the agro-industrial sector are required to have sustainability responsibilities with Pay attention to social, environmental, and corporate governance aspects. The company's focus on this sector on sustainability aspects as a whole is also reflected in the vision and mission that the company hopes / wants to achieve. In the sample of companies that have been determined by researchers as many as 23 companies, the overall vision in the sample broadly leads to aspects of sustainability. In addition, sample companies that focus on oil palm plantations have also committed to fully support the Indonesian Sustainable Palm Oil (ISPO) Certification system which is a policy issued by the Indonesian government through Presidential Regulation No. 44 of 2020 which regulates licensing, technical guidelines for processing, management and environmental attention, sustainable workers, social and business to ensure that palm oil produced in Indonesia is oriented towards sustainability aspects as well as to increase the competitiveness of Indonesian palm oil at the international level.

All agro-industrial sector companies in Indonesia basically have sustainable prospects with the vision and mission set by the company (Effran, et.al, 2023). Starting from creating a productive and innovative agro business, creating an environmentally friendly industry and excelling in the empowerment and social welfare of stakeholders both directly and indirectly, economic and environmental conservation, and making a leading agricultural business in the global realm. The dreams in the sustainability aspect have also been detailed by the company through the company's mission to be implemented which is divided into 3 aspects, namely social empowerment, nature conservation, and corporate governance, including:

### **1. Social Aspect**

In the aspect of empowerment and social welfare, the agro-industrial sector companies sampled in this study can fully conclude that the company has a commitment to attention to social aspects represented by the company's mission that has been determined by management policies, including the company's commitment to contribute to human resource development and social environmental welfare by creating human resources who are competent and skilled in facing the development of a dynamic digital world, opening up job opportunities widely to contribute to the welfare of the surrounding community. The importance of increasing competence and capability for human resources bound in the company is very important in the sustainability of the company's business (Maulatuzulfa, 2022), because of its capability in creating appropriate innovations; effective and efficient problem solving; appropriate and directed decision making regarding a policy; skills in exercising authority effectively and efficiently; This greatly affects the continuity of the company's business in the future. In addition, several sample companies in this study are also committed to empowering smallholders with development and cooperation programs through smallholder communities in a sustainable manner accompanied by infrastructure development evenly in the surrounding environment. This is done in order to maintain the downstream to upstream product cycle in order to be profitable and primarily improve welfare for smallholders so that the agro industry in Indonesia can be more advanced through the control of downstream to upstream products. Some companies are also committed to increasing the productivity of the agro industry for the welfare of all stakeholders, both those who are directly involved in the company's business processes, and those who are not directly involved in the company's operational activities. This is not only to increase the company's profitability, but with a good company's financial condition, it can indirectly affect the optimal company's actions in improving the welfare of stakeholders (Haplah, 2019). Some agro companies also prioritize added value for all stakeholders with the priority of innovation and creativity in creating quality products in a sustainable manner.

### **2. Natural Aspects**

According to Lubis (2017) in the aspect of nature conservation, of course, this is the main focus of agro-industrial sector companies considering that this sector is required to pay attention to nature sustainability in its business operational activities both in terms of stakeholders and regulations that have been issued by the government considering that the main resources of this sector lie in the natural resources it has (plantation and agricultural sectors). This certainly has implications for mission determination by company management where the company also has a special concentration in aspects of nature conservation, including a commitment to develop the palm oil industry with environmentally friendly based technology oriented to aspects of human resources and natural resources through effective integration of upstream to downstream chains. The presence of environmentally friendly technology by prioritizing production efficiency and effectiveness is a long-term investment vehicle for companies that has implications for long-term cost efficiency; also supported by effective and efficient HR capabilities and productivity, this will have an impact on increasing profitability and stakeholder intentions because the company is committed to implementing sustainable business practices (Apriliana, 2019). In addition, several sample companies conveyed their mission to commit to implementing nature conservation regulations both in the national and international scope, commitments in the process of processing production commodities efficiently and low carbon and other waste, as well as other detailed matters related to aspects of nature conservation. This includes the way companies legitimize and meet stakeholders' demands for environmentally friendly and sustainable businesses.

### **3. Corporate Governance Aspects**

Basically, Ayun (2011) argues that the optimal steps of the company in paying attention to the non-financial aspects of the company cannot be separated from the optimal financial performance of the company. Companies with optimal financial performance tend to have a greater ability to pay attention to non-financial aspects for sustainable business prospects which are the demands of all stakeholders (Taufik & Silaturahmi, 2022). Therefore, the optimization of corporate governance aspects in the agro-industrial sector cannot be separated considering the company's vision to create a sustainable business with a strong financial foundation and the principle of information disclosure between management and stakeholders. In the sample of companies in this study, the company also pays attention to aspects of its governance represented in the company's mission. The points of the mission in the aspect of optimizing corporate governance in the agro-industrial sector include improving the quality of accountability, corporate governance optimally and professionally in order to produce quality products and have long-term business prospects. Transparency regarding governance is a very important demand of stakeholders considering that stakeholder decision making is generally based on the company's financial capabilities and the company's openness to company conditions in a transparent and accountable manner (Buallay, 2019). By building a corporate image that upholds the principles of transparency and accountability, the company will have a positive image and this has implications for stakeholder outcomes for the company (Yulianingtyas, 2016). When all parties fully support business operations and the company is able to demonstrate optimal governance aspects, it will certainly have an impact on business continuity in a sustainable manner.

### ***B. Human Resource Development Approach in Agro-Industrial Sector Companies***

Focusing on aspects of developing and improving human resource capabilities, agro-industrial sector companies in Indonesia show their commitment in building policies to improve their human resource capabilities (Mursiti, et. al, 2021). Human resource development is an important step in an effort to increase productivity which will have implications for the effectiveness and efficiency of achieving company goals (Dewi, 2021). Human resource management and development is basically more than just recruitment and placement of employees. Based on the observations of researchers in the sustainability report and annual research sample, it is known that the average comparison of HR development costs compared to employee salary and wage costs incurred by agro-industrial companies in Indonesia is 11.71%. The diversification of costs allocated specifically for wage and salary costs represents the company's commitment to improving the competence of the company's HR capabilities in order to support company productivity effectively and efficiently. These costs are manifested in the form of activities or policies issued by the company. In Indonesian agro-industrial companies, holistic approaches to employee development involve several groups of policies, which are detailed as follows:

#### **1. Human Resource Management System and Employee Welfare**

In the agro-industrial sector in Indonesia that is sampled, there are several companies that emphasize the company's steps in developing its human resources on the human resource management system (HR and employee welfare). Astra Agro Lestari implements Astra Human Capital Management System (AHCM) which includes employee recruitment management, human resource development, employee performance, and employee termination. The company is also committed to the welfare of employees by providing decent wages to all employees (above the minimum wage standard) and providing decent and adequate living facilities, including official housing, clean water availability, adequate electricity, and health services. This effort also involves registering all workers at BPJS employment and health in accordance with applicable laws and regulations. Something similar happened at Salim Ivomas Pratama Tbk where the company is committed to providing free additional facilities and induction training to ensure welfare and commitment to workers' rights. Salim Ivomas Pratama Tbk emphasizes employee wages above the local minimum wage, provides additional facilities such as housing, health, and education for employees and their families, and conducts SMK3 induction training and refresher training every year. They also allocate a dedicated budget for training programs and commit to the principles of Total Quality Management to enhance career development, achievement of job satisfaction, and employee well-being. Golden Agri-Resources & Technology focuses on employee development programmes, such as "caring assistants" for agronomic assistant development, career counseling for employees, and general management development. They are also active in providing training and certification to employees to improve employee skills in accordance with applicable regulations both within the company and applicable laws and regulations.

#### **2. Effectiveness of Headcount and Increased Productivity**

Regarding human resource development policies, there are companies that implement their human resource policies through the effectiveness of the number of employees and increased productivity. For example, Eagle High Plantations Tbk, has reported a 7% reduction in the number of employees at its head office and branch offices by 0.1% in 2020. This step is in line with efforts to improve company efficiency to support company productivity. The training provided to employees also covers technical aspects such as EHP, Automatic Payment, SAP S4HANA, and Development Management, which reflects the company's commitment to improving employee capabilities. On the other hand, Cisadane Sawit Raya Tbk noted that there was a decrease in training programs due to the implementation of Large-Scale Social Restrictions (PSBB). However, a decrease in quantity is not an indicator of an assessment of the decline in the quality of human resource development provided. The company remains focused on employee safety and well-being by providing training programs and creating a conducive work environment more efficiently and effectively. This policy reflects the company's response to environmental challenges amid the company's unstable situation, including efforts to ensure employee safety and welfare amid an unstable economic and political situation.

#### **3. Continuous Employee Training and Development**

The majority of the sample companies in this study also showed a strong commitment to continuous employee training and development. FAP Agri, for example, consistently conducts HR development by including planning, recruitment, and training of employees. The training program implemented by FAP Agri is designed to improve employees' technical and soft skills, create an environment where employees can continue to develop and contribute optimally to optimizing company productivity. Then other companies such as Gozco Plantations Tbk focus on providing training in accordance with the field of work, thus the training program is considered to be more targeted and produce optimal output. The training program conducted by Gozco Plantations Tbk covers aspects of agronomy, fire suppression, and seminars related to employee responsibilities and authorities. Thus, companies ensure that employees have the necessary knowledge and skills to carry out their duties efficiently and effectively. On the other hand, Mahkota Group Tbk features a comprehensive employee development program in group 3. They provide employees with opportunities for further education, as well as promotion and career development. This policy reflects the



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company's attention to the welfare and professional growth of employees within the organization which is implicitly expected to support the effectiveness and efficiency of the company in achieving sustainable goals.

### 4. Specific Training Programs and Certifications

Companies such as Pradiksi Gunatama Tbk, Sawit Sumbermas Sarana Tbk, and Triputra Agro Persada Tbk have also shown a focus on specific training and certification programs for their employees. Pradiksi Gunatama organizes various trainings and certifications, such as ISPO Auditor and Leadership, with the aim of improving HR competence through various training programs. Then Sawit Sumbermas Sarana Tbk provides training programs such as Management Trainee, Staff Cadet, and Refresh Program, as well as providing professional certification for operators or employees related to occupational safety and health. Triputra Agro Persada Tbk also emphasizes on special training and certification programs, such as Management Trainee, DOJO Training, and Triputra Leadership Program, with a focus on employee development through various stages of training and certification programs. Overall, groups 3 and 4 affirm the importance of corporate investment in employee development to ensure that employees have skills and knowledge appropriate to job and industry demands for effective achievement of company goals

### C. Financial Commitments Issued by Agro-Industrial Companies in Developing Human Resources During the Pandemic

**Table 1. Financial Data on Human Resources Development of Agro-Industrial Companies in 2020**

Emiten Code	Company Name	Sales	Net Income	Total Cost	Human Resources Development Cost	HRD/Total Cost
AALI	Astra Agro Lestari	Rp 18.807.043.000.000	Rp 893.779.000.000	Rp 7.913.264.000.000	Rp 42.712.000.000	0,24%
ANDI	Andira Agro	Rp 260.214.446.632	-Rp 10.170.233.789	Rp 270.384.680.421	0	0,00%
ANJT	Austindo Nusantara Jaya	\$ 164.099.644	\$ 2.210.825	Rp 161.888.819	\$ 259.430	0,16%
BWPT	Eagle High Plantations	Rp 196.666.000.000	-Rp 1.108.389.000.000	Rp 3.305.055.000.000	Rp 515.000.000	0,02%
CSRA	Cisadane Sawit Raya	Rp 607.253.410.714	Rp 72.366.649.338	Rp 534.886.761.376	Rp -	0,00%
FAPA	FAP Agri	Rp 617.336.401.870	-Rp 127.059.027.620	Rp 2.744.395.429.490	Rp 248.116.831	0,01%
GZCO	Gozco Plantations	Rp 406.924.000.000	-Rp 182.592.000.000	Rp 589.516.000.000	Rp -	0,00%
JAWA	Jaya Agra Wattie	Rp 461.342.540.054	-Rp 307.643.236.060	Rp 768.985.776.114	Rp -	0,00%
LSIP	PP London Sumatera Indonesia	Rp 536.721.000.000	Rp 695.490.000.000	Rp 2.841.231.000.000	Rp 16.696.000.000	0,59%
MGRO	Mahkota Group	Rp 4.106.566.000.000	-Rp 49.586.000.000	Rp 4.156.152.000.000	Rp -	0,00%
PALM	Provident Agro	Rp 2.208.097.654.000	Rp 1.993.621.170.000	Rp 214.476.484.000	Rp 867.282.000	0,40%
PGUN	Pradiksi Gunatama	Rp 475.252.008.248	-Rp 101.476.295.048	Rp 576.728.303.296	Rp -	0,00%
PSGO	Palma Serasih	Rp 930.503.571.803	Rp 26.500.634.368	Rp 904.002.937.435	Rp 428.700.000	0,05%
PNGO	Pinago Utama	Rp 1.511.658.469.969	Rp 81.273.727.254	Rp 1.430.384.742.715	Rp 364.256.788	0,03%
SGRO	Sampoerna Agro	Rp 3.502.227.000.000	-Rp 191.747.000.000	Rp 3.693.974.000.000	Rp 190.000.000	0,01%

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SIMP	Salim Ivomas Pratama	Rp 14.474.700.000.000	Rp 340.685.000.000	Rp 14.134.015.000.000	Rp 46.425.000.000	0,33%
SMAR	Sinar Mas Agro Resources & Technology	Rp 40.434.346.000.000	Rp 1.539.798.000.000	Rp 38.894.548.000.000	Rp 3.800.000.000	0,01%
Emiten Code	Company Name	Sales	Net Income	Total Cost	Human Resources Development Cost	HRD/Total Cost
SMSS	Sawit Sumbermas Sarana	Rp 4.011.130.559.000	Rp 580.854.940.000	Rp 3.430.275.619.000	Rp 3.745.811.000	0,11%
TAPG	Triputra Persada	Rp 5.265.785.000.000	Rp 932.735.000.000	Rp 4.333.050.000.000	Rp 4.444.000.000	0,10%
TBLA	Tunas Baru Lampung	Rp 10.863.300.000	Rp 680.700.000	Rp 10.182.600.000	Rp -	0,00%
UNSP	Bakrie Sumatera Plantations	Rp 2.506.717.000.000	-Rp 954.115	Rp 2.506.717.954.115	Rp -	0,00%
STAA	Sumber Tani Agung Resources	Rp 4.205.472.000.000	Rp 500.148.000.000	Rp 3.705.324.000.000	Rp 485.000.000	0,01%
<b>Mean</b>						0,09%

Source: Data Processed

Based on the data that has been collected, it shows that most companies in this sector still have not allocated large costs in terms of human resource development. This is evidenced by the percentage of HR development costs that have not touched 1% of the company's total costs in the current period. In this period, the average company spent HR development costs from the range of Rp 190,000,000 by Sampoerna Agro Tbk to Rp 46,425,000,000 allocated by Salim Ivomas Pratama Tbk. For the largest percentage of development costs, PP London Sumatra Indonesia Tbk was 0.59% of the total costs incurred by the company. Although there are companies that do not spend development costs, this is not an indication that the company does not develop human resources. This can happen when the company does not divide the cost items that specifically point to the cost of HR development. Nevertheless, in the *sustainability report* published by the sample companies, all companies have special attention to human resource development through programs such as training, providing decent, safe, and comfortable facilities, education and work safety guarantees and old age guarantees and others. This proves that the company has a commitment to human resource development even though not all companies disclose specifically the amount of costs allocated for the program. The company's commitment to HR development amid the COVID-19 pandemic is key to ensuring operational continuity and long-term growth. With attention to HR development, companies can overcome the challenges faced and take advantage of opportunities that arise in the future.

## V. CONCLUSION

This study aims to analyse the sustainable human resources development practices in listed agro-industrial companies by identifying and mapping the vision and mission, the implementation of human resource development, and financial commitments issued by Indonesian agro-industrial companies in developing human resources specifically for a pandemic phenomenon. Sustainability performance is a current trend where this has become an awareness, not only by *stakeholders*/the public, but also company management considering that attention to aspects of sustainability, interprets the company's commitment in presenting efficient and effective business continuity. Agro-industrial sector companies have full attention to aspects of environmental conservation as directly stated on vision and mission. Considering that the company's business operations cannot be separated from the natural resources it has, and the condition of these natural resources will be enough to affect the company's condition as well. The existence of the social environment can also greatly affect the company's performance as well, such as stakeholder support for funding and the ongoing guaranteed company business processes initiated by the company's commitment to empowering and providing benefits for stakeholders, then such as public support for the company's products because the company is considered to present an environmentally friendly business cycle and optimally empower the surrounding environment. No less important, namely the empowerment of human resources who are directly involved in the company's

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business activities is very important for the company because competent human resources will greatly affect work effectiveness and efficiency. The existence of quality human resources has a significant impact on company productivity, therefore in supporting the improvement of human resource quality, agro-industrial companies in Indonesia provide various facilities such as ensuring their welfare, holding training where these competencies will be needed to support employee productivity. This concern for employee welfare and capability will certainly have implications for the effectiveness and efficiency of the company's business cycle, which can automatically improve the achievement of financial performance and corporate governance comprehensively. And regarding the financial commitment, agro-industrial companies still spent cost for human resources and mostly spent less than 1% of the total cost in 2020 income statement. It showed the existence of commitment for human resources while still surviving from pandemic impact.

### VI. REKOMENDATION

This research is limited to the company's commitment steps in paying attention to social aspects in sustainability performance by focusing on aspects of developing and empowering human resources who are directly involved in the company's business activities. Many things have not been explored about the company's attention to the social sphere both internally and externally such as attention to stakeholders, the community around the company's environment, and attention to the public at large. This study also does not examine in detail how the concentration of agro-industrial companies in paying attention to environmental aspects and corporate governance, so researchers hope that there will be further studies that can examine more broadly and in depth related to other aspects of sustainability that are not discussed in depth in this study in order to provide accurate and specific conditions on how committed companies are in their attention to business that sustainable, especially during unstable conditions such as during the Covid-19 pandemic period.

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