

Analysis and Development of Occupational Safety and Health (OSH) and Corporate Social Responsibility (CSR) Standard Operating Procedures Based on Audit Findings at PT Peputra Supra Jaya

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ABSTRACT

This research analyzes document availability and designs Standard Operating Procedures (SOPs) for Occupational Health and Safety (OHS), specifically earplug Personal Protective Equipment (PPE) use, and Corporate Social Responsibility (CSR) at PT Peputra Supra Jaya. The study was motivated by mandatory Indonesian Sustainable Palm Oil (ISPO) certification for oil palm plantation companies and Stage II Audit findings revealing the absence of SOPs for earplug usage in high-noise areas and CSR implementation. PT Peputra Supra Jaya was selected because, despite holding a Cultivation Plantation Business Licence, it had not yet obtained ISPO certification and had been notified of this obligation by the Riau provincial government and the Directorate General of Plantations. A project-based qualitative case study was conducted at the company from mid-August to October 2024, using observation, document review, and in-depth interviews with company management, including the Director, Estate Manager, Mill Manager, Plantation Assistant, Head of Plantation Administration, and Head of Mill Administration, and the ISPO certification audit team. Results indicate that SOPs for earplug usage and CSR activities were previously unavailable. To address the audit findings, this study produced draft SOPs covering: (1) earplug PPE usage, encompassing requisitioning, purchase approval, distribution, training, protocols for noisy areas, storage, maintenance, and replacement; and (2) CSR, covering planning, implementation, monitoring, evaluation, and accountability in a measurable, sustainable manner. Implementation of these draft SOPs is expected to help PT Peputra Supra Jaya meet ISPO principles and criteria, enhance OHS compliance, strengthen relationships with local communities, and support the sustainability of its operations and business.

Keywords: Compliance Audit, Corporate Social Responsibility (CSR), Indonesian Sustainable Palm Oil (ISPO), Occupational Health and Safety (OHS), Standard Operating Procedure (SOP).

1. INTRODUCTION

Palm oil is one of Indonesia's strategic commodities, playing a vital role in international trade and the national economy. The competitiveness of oil palm is underpinned by its relatively high productivity and wide-ranging uses, whether as food, vegetable oil or a feedstock for biodiesel. These factors mean that the oil palm industry holds a key position in trade whilst simultaneously facing demands to implement sustainable management practices (Liana et al., 2023).

In its development, oil palm plantation and processing activities are not without various environmental, social and labour risks, such as changes in land cover, fires, greenhouse gas emissions, loss of biodiversity, land conflicts, and occupational health and safety risks. Therefore, the management of oil palm plantations must be underpinned by governance that strikes a balance between economic, environmental and social considerations (Hidayat et al., 2018). One of the government's instruments for ensuring the application of these principles is the Indonesian Sustainable Palm Oil (ISPO) certification.

Through Presidential Regulation No. 16 of 2025, the government has stipulated that business operators are obliged to obtain ISPO certification. The implementation of ISPO encompasses the principles of compliance with laws and regulations, good plantation practices, environmental management, labour responsibilities,

social responsibility and community economic empowerment, transparency, and sustainable business improvement. These provisions are further detailed in Minister of Agriculture Regulation No. 33 of 2025 concerning Indonesian Sustainable Palm Oil Certification for Palm Oil Plantation Businesses. This challenge is not only reflected at the national level but is also evident at the level of individual plantation companies still working toward compliance, as illustrated by the case of PT Peputra Supra Jaya.

Nevertheless, the implementation of ISPO certification still faces various challenges. As of April 2024, the area of plantations that had been ISPO-certified stood at approximately 5.6–5.8 million hectares out of a total target of 16.38 million hectares, meaning that a significant area remains uncertified. This situation indicates that meeting ISPO requirements remains a challenge for oil palm plantation companies, including the provision of documentation and the implementation of operational procedures in line with ISPO principles and criteria.

One company facing these issues is PT Peputra Supra Jaya, a company engaged in oil palm plantation and processing in Pelalawan Regency, Riau Province. According to a warning letter from the Governor of Riau, No. 526/DISBUN/2862 dated 29 October 2021, the company is recorded as holding a Cultivation Plantation Business Licence (IUP-B), but does not yet hold an ISPO certificate. This situation was reiterated in a letter from the Director-General of Plantations at the Ministry of Agriculture, No. B-491/KB.410/E/06/2024 dated 12 June 2024, regarding the obligation for oil palm plantation companies to obtain ISPO certification.

The results of the ISPO audit at PT Peputra Supra Jaya showed that some of the findings from the Stage I audit had been addressed and rectified. However, the Stage II audit still identified issues, namely the lack of Standard Operating Procedures (SOPs) for the use of earplugs as personal protective equipment and for Corporate Social Responsibility (CSR). The issue of earplug usage is significant because there are work areas such as the Engineer's Room, monitoring points and kernel processing areas where noise levels exceed 85 dBA. Furthermore, the absence of a CSR SOP means the company lacks written guidelines that can serve as a reference for implementing social responsibility programs.

These conditions indicate a gap between the requirements for compliance with ISPO principles and criteria and the availability of the company's operational documents. SOPs for the use of earplugs are required to provide guidance on the use of hearing protection in areas with noise risks, whilst CSR SOPs are required to regulate the implementation of social responsibility programs in a structured and documented manner. Consequently, the development of these two SOPs is necessary as a follow-up to the audit findings and as an effort to strengthen the implementation of Occupational Health and Safety (OHS) and CSR at PT Peputra Supra Jaya.

Based on these circumstances, this study was conducted to analyze and develop Standard Operating Procedures for Occupational Health and Safety (OHS) and Corporate Social Responsibility (CSR) at PT Peputra Supra Jaya. This study is expected to produce draft SOPs for the use of earplug PPE and CSR SOPs that can be used as operational guidelines for the company in addressing the findings of the Stage II Audit and supporting compliance with ISPO principles and criteria.

2. LITERATURE REVIEW

2.1. Compliance Theory

According to Nzebor (2025), compliance is an action undertaken in the hope of receiving a reward and reducing the likelihood of punishment. According to Fadillah (2022), compliance involves adhering to precisely defined requirements, standards or laws, which are usually set by accredited organisations in specific fields. Compliance can be summarised as the behaviour or actions undertaken by an individual to follow rules, specifications or standards that have been officially established by the relevant authorities or institutions, in the hope of receiving a reward or avoiding any penalties that may arise from failing to comply with applicable legal regulations (Maryam, 2024).

2.2. Agency Theory

Agency theory, originally proposed by Jensen and Meckling (1976), describes the relationship between the party delegating authority (the principal) and the party receiving and exercising that authority (the agent). The principal is generally the company's owner or shareholder, whilst the agent is the company's manager or

administrator. This relationship often gives rise to conflicts of interest as the two parties tend to have differing objectives (Shamaya et al., 2024).

2.3. Stakeholder Theory

In Shamaya et al. (2024), stakeholder theory describes the responsibilities of company managers towards stakeholders, both internal and external. According to Cuckston (2017), this theory explains that a company's sustainability is significantly influenced by stakeholders, who play a crucial role in determining the company's direction and policies. Stakeholders encompass various parties, such as investors, customers, employees, regulators, the community, and the surrounding environment affected by the company's activities. Stakeholder theory states that a company's sustainability is influenced by its stakeholders, whereby disclosures in sustainability reports are expected to act as a bridge connecting the company with its stakeholders (Idawati & Hanifah, 2022).

2.4. Compliance Audit

A compliance audit is a comprehensive review of an organisation's adherence to regulatory guidelines. The specific aspects examined in a compliance audit will vary depending on whether an organisation is a public or private company, the type of data it handles, and whether it transmits or stores sensitive financial data.

2.5. Continuous Audit

A continuous audit is an audit process that is constantly active. This differs from an internal audit, where the process follows a pre-determined schedule, such as a cycle that takes place at specific intervals. In a continuous audit, the auditor also collects data on risks and controls, and then publishes their findings. This is carried out on an ongoing basis.

2.6. Indonesian Sustainable Palm Oil (ISPO)

Indonesian Sustainable Palm Oil (ISPO) is a set of requirements and guidance for the development of sustainable oil palm cultivation in Indonesia, based on the regulations and legislation in force in Indonesia. According to Chapter I, General Provisions, Article 1, point 3 of Minister of Agriculture Regulation No. 38 of 2020 concerning the Implementation of Certification for Sustainable Indonesian Oil Palm Plantations, "Indonesian Sustainable Palm Oil (ISPO), hereinafter referred to as ISPO, is a system of oil palm plantation operations that is economically viable, socially and culturally sustainable, and environmentally friendly in accordance with the provisions of laws and regulations".

2.7. Standard Operating Procedures (SOPs)

Standard Operating Procedures are a standardized system in the form of documents serving as a reference, guide or set of guidelines used to carry out a specific task or job. Standard Operating Procedures generally follow the same document structure, although there are still differences between one company and another (Fahreza et al., 2025). Taken together, these theoretical perspectives frame the present study's focus on SOP development at PT Peputra Supra Jaya. Compliance theory and compliance audit underpin the company's motivation to close the documentation gaps identified in the Stage II Audit in order to meet ISPO principles and criteria. Agency theory is reflected in the relationship between the company's management, who are responsible for implementing OHS and CSR practices, and the external audit team assessing that implementation. Stakeholder theory, in turn, supports the rationale for the CSR SOP, given that CSR implementation is directed at maintaining harmonious relationships with the community and other stakeholders affected by the company's operations. Standard Operating Procedures thus serve as the practical instrument through which compliance, accountability to stakeholders, and audit requirements are documented and operationalized.

3. RESEARCH METHODS

3.1. Type of Research

The research carried out in this study is project-based research using a qualitative approach, based on a case study of a palm oil company, namely PT Peputra Supra Jaya. This type of research is project-based research using a qualitative approach, conducted on the basis of a case study at PT Peputra Supra Jaya in Riau Province. In this study, the author scheduled the research to take place from mid-August 2024 to October 2024.

3.2. Logical Framework

This research was carried out to address the needs of PT Peputra Supra Jaya in meeting the criteria for responsibility regarding Occupational Health and Safety (OHS) as well as the criteria for social responsibility and community economic empowerment, in the form of Standard Operating Procedures for Personal Protective Equipment (Earplugs) and Standard Operating Procedures for Corporate Social Responsibility (CSR) in order to comply with the regulations set out in Presidential Regulation No. 16 of 2025, Minister of Agriculture Regulation No. 33 of 2025, and Law No. 13 of 2003. Through this research, the author proposes draft Standard Operating Procedures for Earplug Personal Protective Equipment and Standard Operating Procedures for Corporate Social Responsibility (CSR).

3.3. Stages of Implementation of the Solution Model

In accordance with the research schedule, this research project will be carried out in several stages. Firstly, confirmation of the company's willingness to participate as the research subject. Following approval from the company, the author undertook a Stage II Audit to determine the scope of the research. Next, the author conducted face-to-face interviews with the Director of PT Peputra Supra Jaya, the Estate Manager, the Mill Manager, the Plantation Assistant, the Head of Administration, the Head of Plantation Administration, the Plantation Assistant and the Surveillance Audit team, comprising three (3) members: the Lead Auditor, a Team Member and a Trainee Auditor. Based on the results of the author's interviews with the company's management and the surveillance audit team from Riset Perkebunan Nusantara, the author was recommended to draft Standard Operating Procedures for Earplugs as Personal Protective Equipment and Standard Operating Procedures for Corporate Social Responsibility (CSR).

3.4. Data and Materials Required

As part of this research, the researcher visited the headquarters of PT Peputra Supra Jaya, located in the city of Pekanbaru, as well as the operational sites of the plantation and the palm oil processing plant in Langgam Sub-district, Pelalawan Regency, Riau Province, to meet directly with the relevant management and staff. The data and materials required were related to interview questions, such as the issues and challenges faced as PT Peputra Supra Jaya was in the process of fulfilling the requirements based on the findings of the Stage II Audit.

3.5. Outcome Measurement Techniques

A case study is an intensive study conducted by a researcher on a unit of analysis (an individual, a community or an organisation). A case study enables the researcher to gain a deep and holistic understanding of the problems faced by the case under investigation, and is a technique that explores the unit of analysis under investigation in greater depth. Data collection techniques in qualitative research may utilise several methods, including observation, interviews, focus group discussions (FGDs) and content analysis (Purwohedi, 2022).

Data collection via interviews was carried out with the management and staff of PT Peputra Supra Jaya, as well as auditors from Indonesian Sustainable Palm Oil. In light of this, the measurement of outcomes will be carried out through Stage I and Stage II Audits, as well as an evaluation, so that PT Peputra Supra Jaya may receive a draft Standard Operating Procedure (SOP) from the author to obtain the Indonesian Sustainable Palm Oil (ISPO) certificate.

4. RESULTS AND DISCUSSION

4.1. Standard Operating Procedures for Personal Protective Equipment in Palm Oil Plantations and Mills

Palm oil plantations and mills are among the businesses that employ a large workforce for each section or stage of the process. This is because much of the work is still carried out manually rather than using state-of-the-art technology; this is not the preference of business owners, but the technology available for work on palm oil plantations and in mills remains limited. Consequently, manual labour is predominantly used, meaning that workers are entitled to rights in accordance with applicable regulations and legislation, particularly regarding occupational health and safety, which includes the use of personal protective equipment whilst working.

This goes hand in hand with the implementation of the ISPO (Indonesia Sustainable Palm Oil) certification program, which is based on the applicable regulations, namely Presidential Regulation No. 16 of 2025 and Minister of Agriculture Regulation No. 33 of 2025, particularly with regard to labour issues. ISPO, which is referred to as mandatory and must be held by every oil palm plantation company, and indeed by individual farmers themselves, requires compliance with all the principles and criteria set out in the regulations. On oil palm plantations and in oil mills, workers are required to wear personal protective equipment (PPE) appropriate to the type of work being carried out, as PPE is selected to match the potential risks faced by workers whilst performing their duties.

Since the COVID-19 pandemic, and now in the post-pandemic era, employee safety and health have become a top workplace priority, making Standard Operating Procedures (SOPs) for the use of Personal Protective Equipment (PPE) essential. A well-drafted PPE SOP equips employees with clear guidance on correct PPE use, ensures compliance with the company’s PPE protocols and standards, and helps prevent workplace risks and illness. All employees are required to follow the SOP and its established procedures, while the company must guarantee an adequate and compliant supply of PPE across all work sites. By implementing and consistently enforcing its PPE SOP, a company can maintain a safe working environment, making the SOP one of the cornerstones of its occupational safety policy and a key contributor to the long-term protection and performance of its workforce.

Drafting the company's PPE SOP begins with identifying risks in the workplace: before using PPE, employees must identify the risks and know which type of PPE is appropriate for the potential risks. The next step is choosing the appropriate PPE, considering the following types. A face shield protects the face from splashes of liquid and dust, while a face mask prevents the airborne spread of viruses. Gloves protect the hands from chemicals or contaminants, and a gown protects the body from contaminants that may adhere to clothing. Booties protect the feet from chemicals or contaminants on the floor, earplugs reduce noise levels, and a helmet protects the head from all types of impact, minimising the risk of head injury. Finally, safety goggles protect the eyes from small particles such as dust, oil palm flowers, chemicals, and other debris.

Based on the author’s research and first-hand observation of the second phase of the Indonesian Sustainable Palm Oil (ISPO) audit at the plantations and palm oil mills owned by PT Peputra Supra Jaya, the audit revealed that there were no Standard Operating Procedures (SOPs) in place for Personal Protective Equipment (PPE), specifically earplugs; the author therefore proposes the following draft SOP for personal protective equipment.

4.1.1. Standard Operating Procedure for Submitting Requests for the Procurement of Personal Protective Equipment: Earplugs

Table 1. SOP for Submitting Requests for the Procurement of Personal Protective Equipment: Earplugs

LOGO	Work Unit: Plantation and Mill Division (PKS)	SOP No.	
		Date of Issue	
		Effective Date	
Standard Operating Procedure for Submitting Requests for the Procurement of Personal Protective Equipment: Earplugs			

1. Purpose Identification of the need for Personal Protective Equipment (PPE) in the form of earplugs by each department/work unit, in order to fulfil the PPE requirements as determined by the person in charge of each respective work unit. 2. Scope a. Procedure for preparing and completing the submission form, along with attaching supporting document. b. Submitting the request to the superior through the Head of Administration. c. The Head of Administration forwards the request directly to the estate or mill manager for review and approval/rejection. d. If approved, the request is forwarded to the procurement division at the head office 3. Definitions a. Earplug PPE is a hearing protection device designed to protect the ears from loud sounds that have the potential to cause damage. Earplugs are typically made of flexible materials such as rubber, plastic, or silicone, and can be inserted into the ear canal. b. A form is a piece of paper containing a series of formal questions that must be completed. 4. Duties and Responsibilities a. The Head of the Work Unit identifies the need for earplug PPE b. The Head of Administration submits the request to the Mill Manager for approval of earplug PPE procurement c. Sends the earplug PPE procurement request to the head office 5. Related Documents a. Earplug PPE requirement request form b. Cover letter for the submission of earplug PPE requirement request		
Written by :	Approved by :	Approved by :
(.....)	(.....)	(.....)

4.1.2. Standard Operating Procedure for the Approval of Purchases of Personal Protective Equipment: Earplugs

Table 2. SOP for the Approval of Purchases of Personal Protective Equipment: Earplugs

LOGO	Work Unit:	SOP No.	
	Plantation and Mill Division (PKS)	Date of Issue	
		Effective Date	
Standard Operating Procedure for the Approval of Purchases of Personal Protective Equipment: Earplugs			
1. Purpose To comply with occupational safety regulations and standards, as well as to enhance work productivity and efficiency. 2. Scope a. Name of the goods or services purchased b. Quantity and price c. Purpose of the purchase 3. Definitions a. Purchase approval is a written agreement or authorisation granted by an authorised party (such as a manager, executive, or company owner) to carry out the purchase of goods or services. This approval is generally required to ensure that the purchase is in accordance with the company’s needs, budget, and policies. b. Purchase contract: A contract is a written agreement between the buyer and seller that sets out the terms and conditions for the sale and purchase of goods or services. This contract governs the rights and obligations of both parties. 4. Key Components of a Purchase Contract:			

a. Identity of the buyer and seller b. Description of the goods/services purchased c. Price and method of payment d. Delivery period e. Terms of delivery and handover f. Warranty and guarantee g. Cancellation conditions h. Dispute resolution i. Signature and date 5. Duties and Responsibilities a. The purchasing department ensures that purchases are in accordance with requirements b. The purchasing department must minimize risk and prevent unauthorised purchases 6. Related Documents a. Technical specifications b. Supplier quotations c. Purchase request form d. Purchase contract		
Written by :	Approved by :	Approved by :
(.....)	(.....)	(.....)

4.1.3. Standard Operating Procedure for the Handover of Personal Protective Equipment (Earplugs) from the Procurement Department to the Site

Table 3. SOP for the Handover of Personal Protective Equipment (Earplugs) from the Procurement Department to the Site

LOGO	Work Unit:	SOP No.	
	Plantation and Mill Division (PKS)	Date of Issue	
		Effective Date	
Standard Operating Procedure for the Handover of Personal Protective Equipment (Earplugs) from the Procurement Department to the Site			
1. Purpose To fulfil the procurement request for earplug PPE at the location of the work unit requiring it. 2. Scope a. Delivery of earplug PPE from the supplier to the purchasing warehouse at the head office. b. Inspection of the specifications of ordered goods against the goods receipt from the supplier. c. Delivery of earplug PPE to the estate or mill location 3. Definition The handover of earplug Personal Protective Equipment (PPE) is the process of distributing and delivering occupational safety equipment to workers in order to protect them from hazards in the workplace. 4. Duties and Responsibilities of the Earplug PPE Recipient a. Using earplug PPE correctly b. Maintaining and storing earplug PPE c. Reporting damage to or shortages of earplug PPE d. Participating in training on the use of earplug PPE e. Complying with occupational safety procedures 5. Related Documents a. Earplug PPE inventory list b. Proof of earplug PPE handover			
Written by :		Approved by :	Approved by :
(.....)		(.....)	(.....)

4.1.4. Standard Operating Procedures for Training on the Use of Personal Protective Equipment: Earplugs**Table 4. SOP for Training on the Use of Personal Protective Equipment: Earplugs**

LOGO	Work Unit: Plantation and Mill Division (PKS)	SOP No.	
		Date of Issue	
		Effective Date	
Standard Operating Procedures for Training on the Use of Personal Protective Equipment: Earplugs			
1. Purpose a. To increase awareness and understanding of the importance of occupational safety b. To reduce the risk of work-related injuries and illnesses c. To improve the ability to use earplug PPE correctly 2. Scope a. Knowledge of the types and functions of earplug PPE b. Skills in using earplug PPE c. Ability to identify potential hazards d. Awareness of the importance of occupational safety e. Ability to maintain and store PPE 3. Definition Training on the use of earplug Personal Protective Equipment (PPE) is an educational and training activity designed to provide workers with the knowledge, skills, and awareness needed to use earplug PPE properly and effectively in order to protect themselves from hazards in the workplace. 4. Duties and Responsibilities 4.1. Duties and Responsibilities of the Trainer a. Preparing training materials b. Teaching and providing demonstrations c. Assessing participants' abilities d. Providing feedback and suggestions e. Updating knowledge and skills f. Supervising practical training sessions g. Providing training materials 4.2. Duties and Responsibilities of the Participants a. Actively participating in the training b. Understanding and applying the knowledge gained c. Carrying out practical exercises correctly d. Asking questions and engaging in discussion e. Completing the training evaluation f. Reporting difficulties or concerns g. Using earplug PPE correctly in the workplace 4.3. Duties and Responsibilities of Management a. Providing the training budget b. Identifying training needs c. Appointing competent trainers d. Monitoring training progress e. Evaluating training effectiveness f. Integrating training into the occupational safety program g. Ensuring the availability of resources 4.4. Duties and Responsibilities of the Occupational Health and Safety (K3) Department a. Coordinating the training b. Supervising the implementation of earplug PPE c. Identifying potential hazards d. Preparing occupational safety procedures e. Auditing the training f. Analyzing workplace accident data g. Developing occupational safety programs 5. Related Documents			

a. Training Work Order (SPK) b. Training Program (syllabus) c. Training Materials (modules) d. Participant Attendance List e. Training Evaluation f. Training Certificate g. Training Report		
Written by :	Approved by :	Approved by :
(.....)	(.....)	(.....)

4.1.5. Standard Operating Procedures for the Use of Personal Protective Equipment: Earplugs

Table 5. SOP for the Use of Personal Protective Equipment: Earplugs

Table 5: SOP for the Use of Personal Protective Equipment: Earplugs			
LOGO	Work Unit: Plantation and Mill Division (PKS)	SOP No.	
		Date of Issue	
		Effective Date	
Standard Operating Procedures for the Use of Personal Protective Equipment: Earplugs			
1. Purpose a. To protect workers from work-related injuries and illnesses b. To reduce the risk of workplace accidents c. To enhance occupational health and safety d. To reduce healthcare and compensation costs e. To improve work productivity and efficiency 2. Scope 2.1. Types of PPE a. Safety helmet b. Respirator mask c. Gloves d. Protective goggles e. Safety shoes f. Reflective vest g. Hearing protection (earplug) 2.2. Activities Requiring Earplug PPE a. Waste cleaning b. Work involving machinery c. Use of electrical equipment d. Field work 3. Definition The use of earplug Personal Protective Equipment (PPE) is the application and utilisation of safety equipment to protect workers from the risk of hearing damage in the workplace. 4. Duties and Responsibilities of the Earplug PPE User a. Using earplug PPE appropriate to the requirement b. Inspecting earplug PPE before use c. Using earplug PPE correctly and properly d. Maintaining and cleaning earplug PPE e. Reporting damage to or shortages of earplug PPE f. Following occupational safety procedures g. Complying with regulations on the use of earplug PPE 5. Related Documents a. Work Order (SPK) for the use of earplug PPE b. Standard Operating Procedure (SOP) for the use of earplug PPE			

c. Work Instruction (IK) for the use of earplug PPE		
Written by :	Approved by :	Approved by :
(.....)	(.....)	(.....)

4.1.6. Standard Operating Procedures for the Storage of Personal Protective Equipment: Earplugs

Table 6. SOP for the Storage of Personal Protective Equipment: Earplugs

LOGO	Work Unit: Plantation and Mill Division (PKS)	SOP No.	
		Date of Issue	
		Effective Date	
Standard Operating Procedures for the Use of Personal Protective Equipment: Earplugs			
1. Purpose a. To prevent damage to or loss of earplug PPE b. To maintain the quality and effectiveness of earplug PPE c. To facilitate access to and use of earplug PPE d. To reduce the cost of replacing earplug PPE 2. Scope 2.1. Storage Location a. Dedicated storage room b. A place that is dry, clean, and protected from UV light c. Area free from hazardous chemicals d. Location that is easily accessible and secure 2.2. Physical Requirements a. Temperature between 15–30°C b. Relative humidity of 40–60% c. Adequate lighting d. Good ventilation 2.3. Storage Procedure a. Inspecting earplug PPE before storage b. Cleaning earplug PPE before storage c. Using a storage container or box d. Arranging earplug PPE neatly and in an organized manner e. Identifying and labelling earplug PPE f. Maintaining storage records for earplug PPE 3. Definition Storage of earplug Personal Protective Equipment (PPE) is the activity of storing and arranging earplug PPE in a systematic and organised manner. 4. Duties and Responsibilities a. Storage Officer: responsible for the storage and maintenance of earplug PPE b. Supervisor: monitors and oversees the storage of earplug PPE c. Management: determines policy regarding the earplug PPE storage location d. PPE User: ensures that earplug PPE is used and stored correctly 5. Related Documents a. Standard Operating Procedure (SOP) for the storage of earplug PPE b. Work Instruction (IK) for the storage of earplug PPE c. Earplug PPE Inventory List d. Earplug PPE Storage Record e. Earplug PPE Storage Monitoring Report			
Written by :		Approved by :	
(.....)		(.....)	

4.1.7. Standard Operating Procedures for the Maintenance of Personal Protective Equipment: Earplugs

Table 7. SOP for the Maintenance of Personal Protective Equipment: Earplugs

LOGO	Work Unit:	SOP No.	
	Plantation and Mill Division (PKS)	Date of Issue	
		Effective Date	
Standard Operating Procedures for the Use of Personal Protective Equipment: Earplugs			
1. Purpose a. To prevent damage to or loss of earplug PPE b. To maintain the quality and effectiveness of earplug PPE c. To reduce the risk of hearing damage in the workplace d. To extend the service life of earplug PPE e. To reduce the cost of replacing earplug PPE 2. Scope 2.1. Maintenance Activities a. Routine inspection of earplug PPE b. Cleaning of earplug PPE c. Storage of earplug PPE d. Monitoring of earplug PPE condition 2.2. Types of Maintenance a. Preventive maintenance (routine) b. Corrective maintenance (repair) c. Predictive maintenance (condition monitoring) 3. Definition Maintenance of earplug Personal Protective Equipment (PPE) is a systematic and planned activity to ensure that earplug PPE remains in good condition, effective, and ready for use. 4. Duties and Responsibilities of the Maintenance Department 4.1. Duties of the Maintenance Department a. Conducting routine inspections of earplug PPE b. Maintaining earplug PPE c. Replacing damaged earplug PPE d. Cleaning earplug PPE e. Storing earplug PPE properly f. Maintaining maintenance records for earplug PPE g. Reporting damage to or loss of earplug PPE h. Identifying earplug PPE maintenance needs 4.2. Responsibilities of the Maintenance Department a. Maintaining the quality and effectiveness of earplug PPE b. Preventing damage to or loss of earplug PPE c. Ensuring the safety of earplug PPE users d. Reducing the cost of replacing earplug PPE e. Monitoring and reporting on the condition of earplug PPE f. Developing an earplug PPE maintenance system g. Integrating earplug PPE maintenance into the occupational safety program 5. Related Documents a. Earplug PPE maintenance record b. Earplug PPE inspection report c. Earplug PPE inventory list d. Standard Operating Procedure (SOP) for earplug PPE maintenance			
Written by :		Approved by :	
(.....)		(.....)	

4.1.8. Standard Operating Procedure for the Replacement of Personal Protective Equipment: Earplugs**Table 8. SOP for the Replacement of Personal Protective Equipment: Earplugs**

LOGO	Work Unit: Plantation and Mill Division (PKS)	SOP No.	
		Date of Issue	
		Effective Date	
Standard Operating Procedures for the Use of Personal Protective Equipment: Earplugs			
1. Purpose a. To avoid the risk of hearing damage injuries b. To maintain the quality and effectiveness of protection 2. Scope a. Routine (scheduled) replacement b. Replacement due to expiry c. Replacement due to technological change d. Replacement due to changes in occupational safety regulations 3. Definition Replacement of earplug Personal Protective Equipment (PPE) is the process of replacing earplug PPE that is damaged, non-functional, expired, or no longer meets occupational safety standards, with new earplug PPE that meets occupational safety standards and is appropriate to the user’s needs. 4. Duties and Responsibilities a. Identifying the need for earplug PPE replacement b. Replacing damaged or non-functional earplug PPE c. Maintaining records of earplug PPE replacement d. Reporting earplug PPE replacement to the supervisor e. Monitoring and overseeing the condition of earplug PPE f. Submitting requests for the procurement of new earplug PPE 5. Related Documents a. Work Order (SPK) for earplug PPE replacement b. Standard Operating Procedure (SOP) for earplug PPE replacement c. Work Instruction (IK) for earplug PPE replacement d. Earplug PPE replacement record e. Earplug PPE inspection report			
Written by :		Approved by :	
(.....)		(.....)	

4.1.9. Implementation of Standard Operating Procedures for Personal Protective Equipment (Earplugs) in the Workplace at PT Peputra Supra Jaya

Having established the earplug PPE SOP at PT Peputra Supra Jaya, the next step is to implement it in the workplace. The implementation process for the earplug PPE SOP at PT Peputra Supra Jaya must be carried out carefully and with due attention to ensure that employees use earplug PPE correctly and comply with all established policies and procedures. One of the key aspects of implementing the earplug PPE SOP at PT Peputra Supra Jaya is providing training on the correct procedures for using earplug PPE. This training must cover details regarding the type of earplug PPE appropriate for the job risks and the correct method of using earplug PPE. PT Peputra Supra Jaya must ensure that the earplug PPE SOP is consistently applied and continuously monitored so that employees use earplugs correctly and comply with the established policies. Furthermore, PT Peputra Supra Jaya must also ensure that there is always a sufficient supply of earplugs available across all work sites. Training on PT Peputra Supra Jaya's earplug PPE SOP must also be carried out regularly, particularly when there are new changes to the PPE protocols. This aims to ensure that employees always understand and are prepared to use earplugs correctly, thereby avoiding the risk of hearing loss in the workplace.

Table 9. Stages of Implementation of the SOP for Earplugs at PT Peputra Supra Jaya

No.	Activities	Action
1.	Establishment of SOPs for earplug PPE	Draw up or adapt the company's earplug PPE SOP to reflect the actual conditions within the company.
2.	Training on the use of earplug PPE	Provide training on the correct and effective use of earplug PPE.
3.	Monitoring and evaluation	Monitor the use of earplugs, evaluate the earplug SOP, and make improvements where necessary.
4.	Provision of earplug PPE	Ensure that sufficient quantities of earplugs are available at all work sites.
5.	Conducting safety audits	Carry out regular audits to ensure that earplugs are being used correctly and that the occupational safety SOP is being followed correctly.

A. Testing the Effectiveness of the Earplug PPE SOP

PT Peputra Supra Jaya must ensure that the SOP for the use of earplug PPE, which has been implemented, is effective in preventing the risk of hearing loss and protecting employees. It is therefore important to test the effectiveness of the earplug PPE SOP. The first step to be taken is to monitor and assess the established earplug PPE policy. The company may carry out an internal audit to evaluate the suitability and effectiveness of the earplug PPE SOP. The evaluation must cover the type of earplug PPE used, the procedures for its use, and employees' compliance with the established procedures.

Steps the company can take to test the effectiveness of the earplug PPE SOP include conducting training to improve employees' understanding and awareness of the importance of using earplug PPE and the established procedures, carrying out simulations to test employees' ability to use earplug PPE and follow the established policies, analyzing data to evaluate employees' compliance with the earplug PPE SOP and identify areas where earplug PPE is required, and making improvements to the established earplug PPE policy based on the results of the data evaluation. Following the evaluation of the data and the revision of the earplug PPE policy, the company must continue to monitor and assess the effectiveness of the earplug PPE SOP that has been implemented. This will ensure that employees remain protected from the risk of hearing loss in the workplace. Following the evaluation of the data and the revision of the earplug PPE policy, the company must continue to monitor and assess the effectiveness of the earplug PPE SOP that has been implemented. This will ensure that employees remain protected from the risk of hearing loss in the workplace.

B. Overcoming Challenges in the Implementation of the Earplug PPE SOP

The implementation of the PPE earplug SOP at PT Peputra Supra Jaya may present a number of challenges, but none of these are insurmountable with the right preparation and a strong commitment. These challenges can be overcome through a number of solutions.

Table 10. Some Potential Challenges and How to Overcome Them

No.	Challenges	Solutions
1.	Employees are unaware of the importance of using earplugs as PPE	Raise staff awareness through a comprehensive policy and regular reminders to follow the PPE earplug SOP.
2.	Limited stock of suitable earplugs as PPE	Always ensure you procure sufficient quantities of high-quality PPE earplugs to maintain an adequate stock
3.	Inconsistent implementation of SOPs for earplugs as PPE	Train and educate employees regularly on how to follow the earplug PPE SOP correctly and consistently.
4.	Poor communication between the company and employees	Ensuring employees understand and comply with the earplug PPE SOP can be achieved through reliable stakeholders.

Viewed through the lens of compliance theory, the drafting of these earplug PPE SOPs directly addresses the audit-driven motivation to avoid the penalties associated with ISPO non-compliance while working toward the reward of certification. The distribution of duties and responsibilities across the Head of Work Unit, Head of Administration, Estate and Mill Managers, and the procurement division also reflects an agency-theory dynamic: by assigning distinct approval and reporting roles to each party, the SOPs are

designed to reduce the potential for conflicting interests between those who identify PPE needs and those who authorise and fulfil them, thereby strengthening accountability throughout the process.

4.2. CSR Standard Operating Procedures in Palm Oil Plantations and Mills

Generally speaking, CSR, or corporate social responsibility, is an approach whereby a company integrates social concerns into its business operations and interactions with stakeholders. Fostering harmony, providing added value, ensuring sustainable increases in community income, and striking a balance between economic, social and environmental performance are central to the company's commitment and concern.

To this end, companies must establish CSR implementation programs as a strategic effort to maintain and enhance harmonious relations between the company and the community, thereby creating conditions conducive to supporting business development and the company's sustainable growth. In accordance with the findings of the ISPO Stage II Audit, PT Peputra Supra Jaya has not yet been able to demonstrate Standard Operating Procedures (SOPs) for the implementation of and accountability for CSR activities; therefore, the author provides a proposal to address these findings.

4.2.1. Standard Operating Procedures for the Implementation of Corporate Social Responsibility

Table 11. SOP for the Implementation of Corporate Social Responsibility

LOGO	Work Unit:	SOP No.	
	Plantations and Factories Division (PKS)	Date of Issue	
		Effective Date	
Standard Operating Procedures for the Implementation of Corporate Social Responsibility			
1. Purpose This Standard Operating Procedure (SOP) is intended to provide guidance to the relevant departments in order to establish an effective and efficient process for the planning and implementation of Corporate Social Responsibility (CSR). The enforcement of this SOP is intended to support the improvement of the company’s operational efficiency and effectiveness. 2. Scope a. This procedure applies to PT Peputra Supra Jaya b. This procedure covers the planning and implementation of Corporate Social Responsibility (CSR) 3. Definitions a. Corporate Social Responsibility (CSR) refers to company activities carried out in order to fulfil the company’s social obligations towards the community in the area where the company’s business operations are conducted b. Social mapping is the stage carried out by the company to identify data on the social, cultural, and economic conditions of the community in a given area, in order to establish priorities for the CSR programs to be implemented and developed in that area c. The priority scale for the implementation of CSR programs is a list containing the agenda of CSR programs for a particular area d. The implementation of CSR activities requires substantial funding; therefore, its initiation will be adjusted in line with the main priority needs of the surrounding community, as identified through social mapping e. An Activity Plan is a work plan for the implementation of work programs, prepared by the CSR implementation team 4. Duties and Responsibilities a. The CSR implementation team prepares the vision, mission, direction, and guidelines for the implementation of the CSR program b. Coordinating with the entire CSR implementation team, both at the head office and at the site (estate and mill) c. Preparing the CSR activity budget for the central implementation team 5. Related Documents a. Proposals from external parties b. Correspondence from external parties c. Disposition letter for the implementation of CSR			

Written by :	Approved by :	Approved by :
(.....)	(.....)	(.....)

4.2.2. Standard Operating Procedures for Accountability in the Implementation of Corporate Social Responsibility

Table 12. SOP for Accountability in the Implementation of Corporate Social Responsibility

LOGO	Work Units: Plantations and Mills Division (PKS)	SOP No.	
		Date of Issue	
		Effective Date	
Standard Operating Procedures for Accountability in the Implementation of Corporate Social Responsibility			
1. Purpose This Standard Operating Procedure (SOP) is intended to provide guidance to the relevant departments in order to systematically report on CSR plans that have been implemented, with the aim of accounting for all costs incurred in the implementation of CSR. 2. Scope a. This procedure applies to PT Peputra Supra Jaya b. This procedure covers the reporting of Corporate Social Responsibility (CSR) implementation, accompanied by supporting documentation 3. Definitions a. CSR realisation refers to the costs incurred in the implementation of the company’s CSR activities b. The central CSR implementation team consists of Public Relations (Humas) as the program coordinator, while at the field or site level, coordination is carried out by the Estate Manager and Mill Manager, assisted by the respective Head of Administration (KTU) 4. Duties and Responsibilities a. The estate and mill division implementation teams prepare periodic reports at least once every three months, attaching all documentation related to the realisation of CSR implementation b. The head office CSR implementation team monitors and prepares an accountability report on the implementation of the CSR program, submitted to the Director at the annual meeting 5. Related Documents a. CSR Implementation Accountability Report b. CSR Implementation Documentation			
Written by :		Approved by :	
(.....)		(.....)	

4.2.3. The Resulting Impact

Following the drafting of the Standard Operating Procedures for Personal Protective Equipment (earplugs) and the Standard Operating Procedures for Corporate Social Responsibility (CSR), several significant impacts have been achieved. With the establishment of the draft Standard Operating Procedure for Earplug Personal Protective Equipment (PPE), PT Peputra Supra Jaya now has a Standard Operating Procedure for Earplug PPE in place and is able to implement the earplug mechanism on a regular basis, resulting in positive outcomes for employees. These include improving occupational safety and helping to ensure that workers use earplugs appropriately and correctly, thereby reducing the risk of hearing damage, as well as reducing the risk of workplace accidents and injuries, which in turn allows the company to reduce costs associated with such incidents.

With the establishment of the draft Standard Operating Procedure for Corporate Social Responsibility (CSR), PT Peputra Supra Jaya now has a Standard Operating Procedure for CSR in place, enabling it to implement the CSR mechanism on a regular basis. This has resulted in a range of impacts: the SOP helps to increase awareness and participation among employees, the community, and other stakeholders in CSR activities; it helps to ensure that CSR activities are carried out in a transparent and accountable manner; it helps to ensure that CSR programs are implemented effectively and efficiently; it helps to enhance the reputation of PT Peputra Supra Jaya as a company with social responsibility; and it helps to increase stakeholder trust in PT Peputra Supra Jaya.

With the establishment of the draft Standard Operating Procedure for Earplug Personal Protective Equipment and the Standard Operating Procedure for Corporate Social Responsibility (CSR), the audit findings of the Indonesian Sustainable Palm Oil (ISPO) certification at Stage II can be addressed in accordance with the principles and criteria of Indonesian Sustainable Palm Oil (ISPO), particularly Criterion 4, concerning responsibility for labour/manpower, and Criterion 5, concerning social responsibility and community economic empowerment.

These outcomes align closely with stakeholder theory, as the CSR SOP formalises the company's obligations toward the community and other external stakeholders, providing a structured basis for the harmonious relationships and social license to operate that the theory identifies as central to a company's sustainability. The separation of duties between the central CSR implementation team, Public Relations, and site-level Estate and Mill Managers under the accountability SOP further reflects an agency-theory concern for oversight, ensuring that CSR realisation is monitored and reported rather than left solely to the discretion of individual site managers. With the fulfilment of all the principles and criteria of Indonesian Sustainable Palm Oil (ISPO), the certification body responsible for conducting the ISPO Audit of PT Peputra Supra Jaya is now able to submit PT Peputra Supra Jaya to the committee appointed by the Director General of Estate Crops (Dirjenbun) in order to obtain ISPO Certification.

5. CONCLUSIONS

Based on the findings of this study, the implementation of the Indonesian Sustainable Palm Oil (ISPO) scheme shows that plantation companies engaged in cultivation activities and integrated with processing operations are required to obtain certification for their plantation units and palm oil mills (PKS). At PT Peputra Supra Jaya, the application of ISPO principles and criteria has brought benefits in environmental, labour and social aspects within the company's operational areas. The development of Standard Operating Procedures (SOPs) for Personal Protective Equipment (PPE) specifically earplugs and Corporate Social Responsibility (CSR) SOPs, in line with the findings of the second-stage audit, can meet the company's documentation and procedural requirements, whilst supporting occupational health and safety, enhancing operational effectiveness, reducing risks to the community and the environment, and strengthening the company's relationship with the community. These conditions can ultimately support the sustainability of PT Peputra Supra Jaya's business activities through the implementation of operational practices that are safer, more effective, more responsible, and in line with ISPO requirements.

This study has limitations in terms of time, manpower, and the researcher's capabilities, as well as a scope that covers only a portion of the SOPs required by PT Peputra Supra Jaya to complete its ISPO certification documentation. In addition, the SOPs presented in this study remain in draft form and have not yet been tested or implemented in actual field conditions, so their practical effectiveness in reducing hearing-related risks and strengthening CSR accountability has yet to be empirically verified. Therefore, future research could build upon these findings through the implementation of digital platform-based data management and reporting, given that ISPO surveillance audits are conducted periodically after a company has obtained certification. The development of a digital platform could also be directed towards facilitating collaboration between the company, farmers and government agencies in the implementation of ISPO, as well as in addressing various global challenges. Furthermore, companies need to demonstrate commitment and good faith in meeting all ISPO compliance requirements on a sustainable basis, so that the implementation of the standard is not merely focused on fulfilling certification documentation, but also supports worker safety, environmental protection, harmonious social relations, and business sustainability.

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