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COMMUNITY EMPOWERMENT EDUCATION THROUGH CORPORATE SOCIAL RESPONSIBILITY PROGRAMS: STRENGTHENING ENTREPRENEURIAL CAPACITY AND SUSTAINABLE SOCIO-ECONOMIC INDEPENDENCE

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Abstrak

Program tanggung jawab sosial perusahaan (*Corporate Social Responsibility*/CSR) telah berkembang dari bantuan filantropis menuju pendidikan berbasis masyarakat yang bertujuan memperkuat kapasitas kewirausahaan dan pemberdayaan sosial ekonomi. Namun, mekanisme pembelajaran dalam program CSR yang berkontribusi terhadap pembentukan kompetensi kewirausahaan dan kemandirian masyarakat masih memerlukan kajian mendalam. Penelitian ini bertujuan menganalisis proses pendidikan yang terintegrasi dalam program CSR PT Inkorincorp Velocity di Balikpapan, Indonesia, dengan fokus pada pembelajaran kewirausahaan, pengembangan kapasitas, dan manfaat sosial ekonomi yang dirasakan penerima program. Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus. Data dikumpulkan melalui wawancara dengan perwakilan perusahaan dan penerima manfaat program, didukung observasi lapangan serta analisis dokumen. Analisis menggunakan model interaktif melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian mengidentifikasi kegiatan pendidikan yang saling berkaitan, meliputi pelatihan keterampilan usaha, pencatatan keuangan, pemasaran digital, standardisasi produk, pendampingan perizinan usaha, dan pembinaan kewirausahaan berkelanjutan. Penerima manfaat melaporkan penerapan pengetahuan dalam perbaikan pencatatan keuangan, pengemasan produk, dan praktik pemasaran. Mereka juga mengungkapkan meningkatnya kepercayaan diri, perluasan peluang pasar, serta penguatan kerja sama antarmasyarakat. Namun, bukti yang tersedia belum cukup untuk memastikan pertumbuhan pendapatan berkelanjutan ataupun kemandirian ekonomi jangka panjang. Penelitian menyimpulkan bahwa pendidikan nonformal berbasis CSR berpotensi memperkuat kapasitas kewirausahaan apabila kegiatan pembelajaran disesuaikan dengan kebutuhan usaha lokal dan didukung pendampingan berkelanjutan.

Kata Kunci: Pendidikan Pemberdayaan Masyarakat; Tanggung Jawab Sosial Perusahaan; Pengembangan Kapasitas Kewirausahaan; Pendidikan Nonformal; Kemandirian Sosial Ekonomi.

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Abstract

Corporate Social Responsibility (CSR) programs have increasingly evolved from philanthropic assistance toward community-based education that promotes entrepreneurial capacity and socioeconomic empowerment. However, the mechanisms through which CSR-supported learning contributes to entrepreneurial competencies and community independence remain insufficiently understood. This study examines the educational processes embedded in the CSR program of PT Inkorincorp Velocity in Balikpapan, Indonesia, focusing on entrepreneurial learning, capacity development, and perceived socioeconomic outcomes. Employing a qualitative case study design, data were collected through interviews with corporate representatives and program beneficiaries, supported by field observations and document analysis. Data were analyzed using an interactive qualitative approach involving data reduction, data display, and conclusion drawing. The findings identified interconnected educational activities, including vocational training, financial bookkeeping, digital marketing, product standardization, business licensing assistance, and continuous entrepreneurial mentoring. Beneficiaries described applying acquired knowledge to improve financial recordkeeping, product packaging, and marketing practices. They also reported greater entrepreneurial confidence, expanded market opportunities, and strengthened cooperation among community members. Nevertheless, the available evidence does not independently establish sustained income growth or long-term economic independence. This study concludes that CSR-based non-formal education provides a potential pathway for entrepreneurial capacity building when learning activities respond to local business needs and are supported by continuing mentorship.

Keywords: Community Empowerment Education; Corporate Social Responsibility; Entrepreneurial Capacity Building; Non-Formal Education; Socioeconomic Independence.

INTRODUCTION

Balikpapan, a major industrial and economic center in East Kalimantan, Indonesia, provides an important context for examining the relationship between corporate development, community empowerment, and entrepreneurial education. Although industrial activities create employment and business opportunities, local micro, small, and medium enterprises (MSMEs) continue to require managerial knowledge, financial literacy, digital marketing competencies, and access to sustainable business networks. These conditions indicate that community development cannot rely exclusively on financial assistance but also requires educational interventions that strengthen individuals' capacity to manage economic opportunities independently. Corporate Social Responsibility (CSR) programs can address these needs through vocational training, entrepreneurial mentoring, and community-based learning. Such initiatives are consistent with the broader understanding of corporate responsibility as an integration of economic, social, and environmental considerations (Loviscek, 2021). Community empowerment consequently involves more than material redistribution; it requires opportunities for knowledge acquisition, practical skill development, and active

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participation in economic activities. Within this perspective, CSR-supported entrepreneurial education becomes relevant to strengthening local capabilities and supporting socioeconomic resilience.

Contemporary scholarship increasingly recognizes entrepreneurship education as an experiential and socially embedded process through which individuals acquire competencies, develop entrepreneurial confidence, and apply knowledge in practical economic situations. Nabi et al. (2017) demonstrated that entrepreneurship education outcomes depend substantially on pedagogical approaches, although existing research frequently emphasizes short-term indicators rather than sustained behavioral transformation. Similarly, Motta and Galina (2023) highlighted the contribution of experiential learning to entrepreneurial competence development through practice, reflection, and active engagement with business challenges. These educational perspectives complement CSR frameworks that emphasize stakeholder relationships, social responsibility, and sustainable community development (Carroll, 1991; Loviscek, 2021). However, corporate-supported entrepreneurship programs require analytical attention to the learning processes connecting institutional assistance with beneficiaries' practical capabilities. Training participation alone cannot establish educational effectiveness unless participants demonstrate how knowledge is interpreted and applied. Consequently, integrating experiential learning with community empowerment offers a conceptual foundation for understanding CSR initiatives as non-formal educational interventions rather than merely corporate philanthropic activities.

Despite increasing scholarly attention to CSR, entrepreneurship education, and community development, an important analytical gap remains concerning how educational mechanisms operate within corporate-supported community empowerment programs. Existing studies have examined CSR through stakeholder engagement, institutional responsibility, and socioeconomic contributions, while entrepreneurship education research has primarily investigated pedagogical approaches, entrepreneurial intentions, and competency development in formal educational settings (Nabi et al., 2017; Motta & Galina, 2023). These research traditions provide valuable explanations but leave room for context-specific investigation of how training, mentoring, and practical business assistance are experienced by community-based entrepreneurs. In particular, insufficient attention has been given to distinguishing participation in CSR-supported learning activities from the practical application of competencies and the longer-term achievement of socioeconomic independence. Accordingly, this study investigates the CSR program of PT Inkorincorp Velocity in Balikpapan by examining how educational activities are organized, how MSME beneficiaries describe their entrepreneurial learning experiences,

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and how acquired knowledge is applied in business management, marketing, and collective economic participation.

This study argues that CSR-based community empowerment can be understood as a non-formal educational process when corporate interventions facilitate meaningful learning, entrepreneurial capacity building, and opportunities for practical application. Within this framework, vocational training, financial bookkeeping, digital marketing, product standardization, and continuing mentoring constitute interconnected learning activities through which MSME actors may strengthen their entrepreneurial capabilities. The study's principal contribution lies in connecting three analytical dimensions: educational interventions provided through CSR, the development and application of entrepreneurial competencies, and beneficiaries' perceived progress toward socioeconomic independence. Unlike approaches that equate program participation or financial assistance with successful empowerment, this study distinguishes observable learning practices from reported economic benefits and longer-term outcomes that require further verification. By examining these relationships within the CSR program of PT Inkorincorp Velocity, the research seeks to contribute a context-sensitive understanding of entrepreneurial education in community development. Its findings are expected to inform the design of participatory, learning-oriented CSR initiatives while identifying the limits of claims concerning sustainable community independence.

LITERATURE REVIEW

Corporate Social Responsibility (CSR) provides an institutional foundation for integrating business responsibilities with community welfare, stakeholder participation, and sustainable development. Carroll (1991) conceptualized corporate responsibility through economic, legal, ethical, and philanthropic dimensions, while the Triple Bottom Line perspective emphasizes the interdependence of economic performance, social well-being, and environmental sustainability (Loviscek, 2021). More recent scholarship extends these perspectives by emphasizing stakeholder engagement and the alignment of CSR initiatives with sustainable development objectives (López-Concepción et al., 2022). Within community development, CSR should therefore be examined not only through the distribution of financial assistance but also through the opportunities it creates for developing local capabilities. Participatory approaches are particularly relevant because beneficiaries possess contextual knowledge concerning their economic challenges, existing resources, and entrepreneurial aspirations. From an educational perspective, CSR becomes a potential mechanism for non-formal learning when communities participate in identifying learning needs, developing practical competencies, and applying acquired knowledge to economic activities. Nevertheless,

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corporate expenditure or program participation alone does not establish educational effectiveness or sustainable community empowerment.

Community empowerment education can be conceptualized as a participatory learning process through which individuals and groups strengthen their knowledge, capabilities, agency, and capacity to respond to socioeconomic challenges. Unlike conventional assistance programs that primarily transfer financial or material resources, educational empowerment emphasizes the development of competencies that beneficiaries can apply beyond the immediate intervention. This understanding is compatible with community development approaches that place local context and relationships among institutional actors at the center of program design. Widhagdha et al. (2022), reviewing CSR-based community development models in Indonesia, highlight the importance of contextual conditions and relationships among participating actors. In entrepreneurial settings, educational empowerment may involve identifying business problems, developing financial management knowledge, improving production practices, and strengthening participation in collective economic activities. Such processes require attention to the relationship between learning opportunities and participants' existing experiences. Community empowerment education is therefore understood in this study as non-formal, context-responsive learning embedded in CSR interventions, rather than as a synonym for financial assistance or general socioeconomic development.

Adult learning and experiential learning provide complementary explanations of how community-based entrepreneurs may develop competencies through CSR-supported educational activities. Adult-oriented education recognizes the importance of prior experience, practical relevance, and participants' immediate learning needs. Experiential learning further explains knowledge development as an iterative relationship among experience, reflection, conceptual understanding, and practical experimentation. Motta and Galina (2023), in their systematic review of experiential learning in entrepreneurship education, demonstrate the relevance of learning-by-doing activities for entrepreneurial skills and competencies. Nabi et al. (2017) similarly emphasize that entrepreneurship education must be evaluated through the relationships between pedagogical approaches and learning outcomes, rather than through participation or entrepreneurial intentions alone. Applied to community-based entrepreneurship, these perspectives suggest that bookkeeping exercises, production training, digital marketing practice, and business problem-solving can become educational experiences when participants actively engage with practical tasks and interpret their usefulness. However, the presence of training activities does not

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automatically demonstrate reflective learning or competency development; these outcomes require appropriate empirical evidence.

Entrepreneurial capacity building refers to the development of knowledge, skills, attitudes, and practical abilities that enable individuals to recognize opportunities, organize resources, manage business operations, and respond to changing market conditions. Entrepreneurship education therefore involves more than transferring technical information; it requires learning environments that support initiative, problem-solving, collaboration, and the application of knowledge. Morselli and Gorenc (2022), using the Entrepreneurship Competence Framework (EntreComp), demonstrate the usefulness of competency-oriented approaches for evaluating entrepreneurship education, particularly through problem-based activities and experiential learning. The framework also highlights the need to consider the contexts in which entrepreneurial capabilities are developed. For micro, small, and medium enterprises, relevant competencies may include financial recordkeeping, product development, digital communication, marketing, and business planning. These capabilities should be analytically distinguished from economic outcomes such as income growth, employment creation, and market expansion. Accordingly, entrepreneurial capacity building within CSR programs can be understood as an educational process whose effectiveness depends on participants' opportunities to acquire, practice, and apply competencies in their actual business environments.

Mentoring and collaborative learning represent additional educational mechanisms through which entrepreneurial capabilities may develop beyond formal training sessions. Entrepreneurial learning often emerges from practical challenges that require guidance, feedback, experimentation, and interaction with more experienced individuals. Research on entrepreneurial mentoring emphasizes that experiences do not automatically generate useful knowledge and that mentoring functions should respond to the learner's particular developmental needs (Enhancing Entrepreneurial Learning through Mentoring, 2021). These insights are relevant to CSR-supported community education because beneficiaries may require continuing assistance when applying business knowledge to changing market conditions. Collaborative learning can also facilitate exchanges of practical information, shared problem-solving, and the development of relationships that support entrepreneurial activities. Nevertheless, opportunities for mentoring and peer interaction should not be equated with demonstrated improvements in competence without supporting evidence. Differences in educational background, digital literacy, access to resources, and business experience may influence participants' ability to benefit from available learning opportunities.

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Consequently, the educational quality of CSR interventions depends partly on the relevance, accessibility, continuity, and responsiveness of their learning support.

The relationship between entrepreneurial education and socioeconomic independence requires particular conceptual and empirical caution. Socioeconomic independence refers not merely to temporary increases in income but also to the capacity of individuals and community groups to sustain productive activities, make economic decisions, mobilize resources, and respond to changing conditions without continuous dependence on external assistance. Educational interventions may contribute to these capabilities by improving business practices and strengthening entrepreneurial confidence; however, their long-term effects cannot be assumed from immediate training outcomes. Nabi et al. (2017) identify the predominance of short-term and subjective outcome measures in entrepreneurship education research, while experimental evidence from microenterprise training demonstrates that early improvements in business practices may not persist over longer evaluation periods (Training Microentrepreneurs over Zoom, 2024). These findings underline the importance of distinguishing educational inputs, learning processes, competency application, and longer-term socioeconomic outcomes. The present study adopts this distinction to examine how CSR-supported learning is experienced and applied by MSME beneficiaries in Balikpapan, while treating sustainable socioeconomic independence as a longer-term objective rather than an automatically established consequence of participation.

RESEARCH METHODS

This study employed a descriptive qualitative approach with a case study design to investigate community empowerment education through the Corporate Social Responsibility (CSR) program of PT Inkorincorp Velocity in Balikpapan, East Kalimantan, Indonesia. The case was selected purposively because the company's CSR activities included entrepreneurial training, business mentoring, and assistance for local micro, small, and medium enterprises (MSMEs). The units of analysis comprised CSR program implementation, educational support activities, beneficiaries' reported learning experiences, and the application of entrepreneurial knowledge in business practices. The study involved perspectives from corporate representatives, MSME beneficiaries, and local government stakeholders, as identified in the original research design. Data collection was described as involving in-depth interviews, field observations, and institutional documentation. The interviews reported in the manuscript include accounts from company representatives and a beneficiary concerning financial management, product development, marketing, and business challenges. These sources were examined

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to understand how educational activities were incorporated into CSR-supported community empowerment.

Data analysis followed an interactive qualitative approach involving data condensation, data display, and conclusion drawing and verification (Miles et al., 2014). The analytical focus was directed toward identifying reported learning needs, educational activities, practical application of entrepreneurial competencies, and perceived socioeconomic implications. Interview accounts were interpreted alongside observational descriptions and documentary information to examine relationships between CSR assistance and beneficiaries' business practices. Source and method triangulation were described in the original study; however, the available manuscript does not specify the detailed procedures through which comparisons among sources were conducted. Consequently, the analysis does not claim independently verified improvements in entrepreneurial competence, measurable program effectiveness, or sustained economic independence. The absence of documented participant recruitment details, instructional duration, systematic learning assessments, and explicit ethical procedures also limits methodological transparency. The findings are therefore presented as a context-specific interpretation of the reported experiences and activities rather than a causal evaluation of CSR educational outcomes.

RESULTS AND DISCUSSION

1. Results

Community Needs Assessment and Identification of Entrepreneurial Learning Priorities

The findings indicate that PT Inkorincorp Velocity incorporated community needs assessment into the planning of its Corporate Social Responsibility (CSR) activities in Balikpapan. According to Anang Subagiono, the company's representative, the program was designed to move beyond incidental financial assistance toward planned community empowerment. Social mapping was described as an initial mechanism for identifying local economic potential, business constraints, and the forms of assistance considered relevant to surrounding communities. The resulting priorities included entrepreneurial skills, business management, access to productive resources, and market development. From an educational perspective, this process provided a basis for identifying areas in which micro, small, and medium enterprise (MSME) actors required additional knowledge and practical capabilities. The available accounts suggest an intention to connect CSR activities with beneficiaries' business needs rather than implementing a uniform assistance package. However, the original research material does not document

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a formal educational needs-assessment instrument or demonstrate how individual learning needs were systematically evaluated before participation.

CSR-Based Vocational Training and Entrepreneurial Education

The CSR program included educational activities intended to strengthen the practical capabilities of local MSME actors. Anang Subagiono described vocational training and structured business assistance covering technical production skills, basic financial bookkeeping, digital marketing, and product quality standardization. These components addressed different aspects of entrepreneurial activity, from producing marketable goods to managing financial records and communicating with potential customers. The program also included assistance concerning business licensing, halal certification, and product legality, which was intended to facilitate participation in wider markets. The educational characteristics of these activities were reflected in their emphasis on developing practical business knowledge rather than providing financial resources alone. Nevertheless, the available accounts describe the content and purposes of the training more clearly than its instructional procedures. The original manuscript does not specify the duration of individual training sessions, teaching materials, number of participants in each activity, or formal criteria for assessing learning achievement. Consequently, the findings identify reported educational opportunities rather than independently measured training effectiveness.

Entrepreneurial Mentoring and Practical Learning Support

Beyond formal training activities, the program incorporated mentoring intended to support MSME actors in applying business knowledge. The original field account describes periodic assistance from the company's technical team and identifies continuing business guidance as part of the CSR intervention. Information attributed to Anang Subagiono and Jundi Rahmad Danny indicates that the assistance strategy combined training, mentoring, productive support, and efforts to facilitate market access. These arrangements suggest that entrepreneurial learning was not conceived solely as the delivery of information during scheduled training sessions. Instead, mentoring was intended to connect knowledge acquisition with the practical difficulties beneficiaries encountered in managing their enterprises. Assistance with business documentation, product development, and marketing provided examples of this support. However, the available material does not establish the frequency or duration of mentoring encounters, the instructional techniques employed by facilitators, or the extent to which beneficiaries independently completed particular learning tasks. Therefore, mentoring is interpreted as a reported educational-support mechanism rather than a verified measure of competency attainment.

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Application of Financial Management and Product Development Knowledge

The experience of Yuni, a participating MSME entrepreneur, provides a beneficiary perspective on the application of knowledge associated with the CSR program. Before receiving assistance, Yuni reported difficulties in separating business finances from household expenditure and described limitations in marketing her culinary and handicraft products. Following participation in company-supported training, she reported improvements in organizing financial records and modifying product packaging to make her products more attractive to consumers. Her account also indicated increased confidence and technical understanding in managing business activities. These experiences provide concrete examples of changes in entrepreneurial practices associated with program participation, particularly in financial administration and product presentation. Rather than demonstrating an independently measured increase in competency, Yuni's account illustrates how a beneficiary perceived and applied knowledge obtained through the empowerment activities. The evidence therefore supports a cautious interpretation of practical learning and behavioral adjustment while leaving the extent, durability, and generalizability of these changes undetermined.

Digital Marketing and Market Access Development

Digital marketing and market access formed another component of the CSR-supported entrepreneurial activities. The company reported introducing MSME beneficiaries to digital promotional practices and facilitating their participation in product exhibitions. Yuni described opportunities to reach customers beyond her immediate community through promotional assistance and participation in market-oriented activities. These experiences suggest that the program connected entrepreneurial learning with opportunities to apply marketing knowledge in practical business contexts. Product packaging improvements were also relevant because they reflected attempts to make goods more appealing to potential customers. However, the available evidence does not establish which digital platforms beneficiaries used independently, how frequently they applied particular marketing techniques, or whether their digital competencies were assessed systematically. Nor does it provide verified comparisons of customer numbers or market coverage before and after participation. The findings consequently demonstrate reported exposure to digital marketing opportunities and their practical relevance, rather than independently verified improvements in digital literacy or long-term market competitiveness.

Business Productivity and Perceived Economic Benefits

The original interviews and field observations describe perceived economic improvements associated with productive assistance and entrepreneurial development.

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Yuni reported that access to working capital and production equipment contributed to shorter production times and greater daily output. She also described increased sales turnover, improved household economic conditions, and opportunities to involve neighboring residents in business activities. These accounts suggest that participants perceived a relationship between the CSR intervention and improvements in their business operations. Nevertheless, the available study record does not provide financial statements, baseline turnover figures, production-time measurements, or comparative business-performance data sufficient to establish the magnitude of these changes. The educational contribution must therefore be distinguished from the combined influence of equipment provision, financial assistance, market access, and training. While the beneficiary's account indicates that business practices and perceived opportunities changed during program participation, it does not independently establish that educational activities caused income growth or secured long-term financial independence.

Collective Learning and Community-Based Entrepreneurial Cooperation

The findings also describe collective practices associated with the CSR-supported MSME program. Yuni and other participating entrepreneurs reportedly formed a local group that provided opportunities for discussion, information exchange, mutual assistance, and collective marketing. This arrangement extended the significance of empowerment beyond individual business management by establishing a social setting in which entrepreneurs could share practical experiences and discuss common difficulties. The original account also associates these activities with increased confidence and entrepreneurial interest among women and younger community members. From an educational perspective, the group functioned as a potential space for collaborative learning and informal knowledge exchange. However, the available material does not document the group's membership structure, meeting frequency, decision-making procedures, or the learning outcomes of individual members. Accordingly, the findings support the existence of reported cooperative practices and opportunities for peer learning but do not independently establish lasting organizational autonomy or the elimination of dependence on external corporate assistance.

Institutional Collaboration in Supporting Community Empowerment

The implementation of the CSR program was also associated with coordination between PT Inkorincorp Velocity and the Balikpapan City Government. According to Anang Subagiono, the company's MSME empowerment activities were intended to correspond with local government priorities concerning economic development and community welfare. The original account describes coordination with relevant

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government agencies to reduce potential overlap in assistance and beneficiary targeting. Participation of CSR-supported MSME products in regional exhibitions was identified as a practical example of cooperation between corporate and public institutions. These arrangements indicate that community empowerment was situated within a broader institutional environment rather than conducted exclusively through company-beneficiary relationships. From the perspective of entrepreneurial education, such collaboration may facilitate access to promotional opportunities, administrative assistance, and business-development networks. Nevertheless, the available material primarily reflects the company's account of coordination and does not provide sufficient independent evidence to evaluate the effectiveness of the partnership or demonstrate its contribution to regional development outcomes.

Implementation Challenges and the Sustainability of Entrepreneurial Learning

Despite the reported benefits, the research identified challenges that could influence the continuity of CSR-supported entrepreneurial development. Yuni described fluctuations in raw material prices and competition in digital markets as continuing difficulties for microenterprise activities. Anang Subagiono acknowledged the need to adjust mentoring strategies in response to technological developments and changing market conditions. The original account also identified sustaining participants' motivation and encouraging continued product innovation as implementation concerns. In response, the company reported developing periodic performance evaluations and progressive training levels intended to support beneficiaries at different stages of business development. These findings suggest that entrepreneurial education must respond to changing practical needs rather than remain limited to initial training activities. However, the available evidence does not establish whether the reported evaluation arrangements were implemented consistently or whether beneficiaries maintained their competencies and business performance after receiving assistance. Sustainable socioeconomic independence therefore remains an intended outcome that requires further longitudinal investigation rather than an achievement conclusively demonstrated by the present case.

2. Discussion

The findings demonstrate that CSR-based community empowerment can be interpreted as a non-formal educational process when corporate initiatives respond to beneficiaries' learning needs rather than focusing exclusively on financial or material assistance. PT Inkorincorp Velocity's reported use of social mapping and community needs assessment illustrates an attempt to align entrepreneurial support with the economic challenges experienced by local MSME actors. This approach corresponds with

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participatory development perspectives emphasizing the importance of community involvement in identifying priorities and directing development activities (Mansuri & Rao, 2004). It also extends conventional CSR interpretations by positioning beneficiaries as potential participants in knowledge development rather than passive recipients of corporate resources. Carroll's (1991) framework of corporate responsibility and the sustainability perspective discussed by Loviscek (2021) provide a broader institutional explanation for incorporating social development into corporate practice. However, the present findings suggest that educational relevance depends not merely on corporate commitment but on whether interventions address practical learning needs. The study therefore identifies needs-responsive educational support as an important dimension of CSR-based empowerment, without establishing that the reported needs-assessment procedures were systematically evaluated.

The vocational training and business assistance described in the findings can be understood through experiential learning perspectives, which emphasize the relationship between practical experience, reflection, knowledge development, and application. PT Inkorincorp Velocity's reported activities included financial bookkeeping, production skills, digital marketing, product standardization, and business licensing assistance. These activities offered opportunities for beneficiaries to engage with problems directly related to their enterprises. Motta and Galina (2023) identify experiential learning as an important approach in entrepreneurship education because practical engagement can support the development of entrepreneurial capabilities. Similarly, Nabi et al. (2017) argue that entrepreneurship education should be examined through pedagogical processes and learning outcomes rather than participation alone. Yuni's reported improvements in financial recordkeeping and product packaging illustrate how knowledge introduced through training was applied within a business setting. Nevertheless, the evidence does not establish that all components of experiential learning were systematically implemented. The findings support an interpretation of practice-oriented learning, while leaving the quality and consistency of instructional methods open to further investigation.

Entrepreneurial capacity building also emerged through the relationship between training, mentoring, and the practical management of business activities. The program's reported continuing assistance suggests that entrepreneurial learning was intended to extend beyond isolated training sessions toward support for applying knowledge in everyday business operations. This interpretation is consistent with competency-oriented entrepreneurship education, which emphasizes the capacity to mobilize knowledge and skills in response to practical challenges (Morselli & Gorenc, 2022). Within this perspective, entrepreneurial capability involves more than understanding technical

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procedures; it includes applying financial knowledge, improving products, identifying market opportunities, and responding to uncertainty. The beneficiary account illustrates selected changes in business practice, particularly financial administration and product presentation. However, these examples should not be interpreted as comprehensive evidence of competency attainment among all participants. No standardized competency assessment or longitudinal evaluation was reported. Consequently, the educational contribution of the CSR program is most defensibly understood through documented opportunities for learning and reported practical application, rather than claims of independently verified entrepreneurial competence across the beneficiary population.

The findings concerning collective entrepreneurial activities further indicate that community empowerment education may operate through social relationships and collaborative learning. The reported formation of an MSME group provided opportunities for discussion, knowledge exchange, mutual assistance, and collective marketing. These activities suggest that beneficiaries' learning environments extended beyond interactions with corporate facilitators to include relationships among entrepreneurs themselves. This interpretation is compatible with community development perspectives emphasizing participation, collective agency, and the mobilization of local resources (Mansuri & Rao, 2004). It also complements entrepreneurship education research identifying the importance of contextualized learning and opportunities to apply knowledge collaboratively (Nabi et al., 2017; Motta & Galina, 2023). Nevertheless, the existence of a cooperative group does not automatically demonstrate effective collective learning or lasting institutional independence. The available material does not document members' learning trajectories, participation patterns, or the group's capacity to operate without corporate assistance. The study therefore identifies collaborative interaction as a potentially important educational mechanism while recognizing the need for stronger evidence concerning its organizational sustainability.

The reported relationship between CSR activities, entrepreneurial development, and socioeconomic benefits also requires careful interpretation. Yuni associated program participation with improvements in production practices, market opportunities, business confidence, and household economic conditions. However, these experiences were connected to multiple forms of support, including training, mentoring, production equipment, financial assistance, and access to promotional activities. Consequently, the available evidence does not permit the economic contribution of educational activities to be isolated from other interventions. This distinction is consistent with Nabi et al. (2017), who caution against interpreting short-term or subjective entrepreneurship education outcomes as sufficient evidence of sustained behavioral and economic change.

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Furthermore, the Triple Bottom Line perspective emphasizes that social development should be considered alongside economic and environmental responsibilities (Loviscek, 2021). In the present case, socioeconomic independence is better understood as a longer-term empowerment objective than as an outcome conclusively established by participant accounts. The findings consequently contribute to understanding perceived progress toward independence without demonstrating sustained income growth or reduced dependency over time.

Taken together, the findings suggest that CSR-based community empowerment education involves interconnected processes of needs identification, practical entrepreneurial training, mentoring, competency application, and collaborative participation. The principal contribution of this study is an educational interpretation of a corporate empowerment initiative in which entrepreneurial learning is positioned between CSR-supported interventions and beneficiaries' perceived socioeconomic progress. This interpretation extends discussions of CSR and community development by highlighting the importance of examining what beneficiaries learn and how they apply that learning, rather than assessing program value solely through assistance distribution or reported business improvement. However, several limitations qualify this contribution. The study concerns a single corporate program, relies on a limited range of reported participant experiences, and does not provide systematic measures of educational achievement or long-term business performance. Future research should examine learning processes through direct observation, documented competency assessment, and longitudinal follow-up. Comparative studies could also investigate how different mentoring arrangements, digital literacy levels, and institutional partnerships influence entrepreneurial learning and the sustainability of community empowerment.

CONCLUSION

This study concludes that Corporate Social Responsibility (CSR)-based community empowerment in Balikpapan can be understood as a non-formal educational process that connects corporate assistance with entrepreneurial learning and practical capacity development. The CSR program implemented by PT Inkorincorp Velocity incorporated community needs identification, vocational training, financial bookkeeping, digital marketing, product standardization, business licensing assistance, and entrepreneurial mentoring. These activities provided opportunities for micro, small, and medium enterprise (MSME) beneficiaries to develop and apply knowledge relevant to their business operations. The findings indicate that educational empowerment was reflected not merely in participation in training but also in beneficiaries' reported adjustments to financial management, product packaging, and marketing practices. Such

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experiences illustrate how corporate-supported learning may contribute to entrepreneurial capability development when educational activities respond to practical business needs. Nevertheless, the findings establish the presence of reported educational activities and selected applications of knowledge rather than independently measured improvements in entrepreneurial competencies across all program participants.

The principal academic contribution of this research lies in interpreting CSR-supported community empowerment through the relationship between educational interventions, entrepreneurial capacity building, and perceived socioeconomic progress. The findings highlight practical learning, continuing mentoring, and collaborative participation as interconnected mechanisms through which MSME beneficiaries may develop entrepreneurial knowledge and strengthen their involvement in local economic activities. The beneficiary accounts also indicate perceived improvements in business confidence, productive practices, market opportunities, and community cooperation. However, educational outcomes must be distinguished from broader socioeconomic aspirations. Reported increases in business activity or household income cannot independently demonstrate that training caused economic improvements, particularly because beneficiaries also received productive equipment, financial assistance, and market-access support. Consequently, sustainable socioeconomic independence should be understood as a longer-term objective rather than an outcome conclusively established by this study. The research contributes a context-sensitive educational interpretation of CSR implementation without proposing a universally applicable or causally verified empowerment model.

The study has several limitations that provide directions for further research and program development. Its findings are derived from a single corporate CSR initiative and rely primarily on qualitative accounts and contextual observations rather than standardized competency assessments, financial performance measurements, or longitudinal evidence. The available documentation also provides limited information concerning instructional duration, participant selection procedures, and the systematic evaluation of learning outcomes. Future studies should therefore investigate how entrepreneurial knowledge is acquired, retained, and independently applied after corporate mentoring ends. Longitudinal and comparative research involving multiple CSR programs could examine changes in financial literacy, digital marketing competence, entrepreneurial decision-making, and business resilience. For practitioners, the findings suggest the importance of developing needs-responsive training, structured mentoring, opportunities for collaborative learning, and transparent evaluation mechanisms that distinguish educational progress from economic outcomes. Such

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initiatives may strengthen the educational relevance of CSR while supporting more accountable and sustainable approaches to community empowerment.

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