



Semarak International Journal of Entrepreneurship, Economics and Business Development

Journal homepage:
<https://semarakilmu.online/index.php/sijeebd/index>
ISSN: 3083-8053



From Welfare Beneficiaries to Agents of Change: Explaining Transformative Social Value through Theory of Change and Social Return on Investment in Disability-Inclusive CSR

Andromedo Cahyo Purnomo¹, Reza Faidhil Fitriansyah², Nur Wahyu May Alfian^{3,*}, Bonifasius Santiko Parikesit³

¹ Department of Mechanical Engineering, Faculty of Engineering, Universitas Negeri Malang, Indonesia

² Department of Economics, Faculty of Economics & Business, University of Trisakti, Jakarta, Indonesia

³ Department of Sociology, Faculty of Social Science & Political Science, University of Gadjah Mada, Yogyakarta, Indonesia

ARTICLE INFO

Article history:

Received 14 July 2026

Received in revised form 12 September 2026

Accepted 30 September 2026

Available online 9 October 2026

Keywords:

Social Return on Investment (SROI);
attribution; impact measurement;
Theory of Change; social value

ABSTRACT

The evolution of the inclusive development paradigm underscores the urgency of engaging vulnerable groups, particularly persons with disabilities (PwDs) to create equitable socio-economic systems. Employing a value-benefit transfer approach and structural shift analysis through a Theory of Change (ToC) lens, this study evaluates how the social return on investment (SROI) and ecological circular economy integration of a disability-inclusive CSR initiative, the "Berbisik" program by PT Patra Niagar Refinery Unit VI Balongan, can be rigorously assessed. The findings demonstrate that the program generated a robust SROI ratio of 1.87, meaning that every Rp 1 invested yielded Rp 1.87 in combined social and economic value. Furthermore, this initiative triggered a profound social transformation that extended far beyond individual skill enhancement, driving changes across the seven-capital framework, specifically strengthening human, social, institutional, economic, and environmental capitals that collectively reflect a comprehensive, multidimensional impact. This study offers a vital theoretical contribution by redefining marginalized disabled communities as active agents of social change rather than passive welfare beneficiaries. Operationally, it establishes a highly replicable corporate sustainability framework, demonstrating that integrating disability inclusion with circular economy practices yields quantifiable, high-value social returns, thereby offering a strategic roadmap for policymakers and global enterprises aiming to achieve genuine, long-term sustainable development goals (SDGs).

1. Introduction

Most organizations worldwide have implemented corporate social responsibility (CSR) initiatives, including policies and practices that reflect business responsibility toward society's broader interests [1]. In recent years, the CSR approach has increasingly shifted toward creating long-term and sustainable benefits for communities [2]. To generate sustainable impact, CSR programs need to move beyond short-term philanthropic activities [3]. However, a fundamental challenge in CSR

* Corresponding author.

E-mail address: bonifasius.parikesit@gmail.com

practice is that evaluation methodologies often remain focused on outputs or technical key performance indicators (KPIs), such as the number of beneficiaries, frequency of activities, and budget allocation. These measures often fail to capture the complex, multidimensional nature of social change. Consequently, a gap may emerge between CSR reporting and the value interventions actually generate, making it difficult for companies to demonstrate social accountability to stakeholders.

Empirical evidence on the social impact of CSR remains limited, and many CSR initiatives consequently fail to achieve their intended social benefits [4]. At the same time, much existing CSR research continues to focus on the financial benefits for implementing organizations [5]. Researchers have therefore paid greater attention to the financial effects of CSR on corporate revenues and profits than to its social effects on communities and human resource outcomes. A predominantly financial orientation may also generate negative consumer perceptions, particularly when CSR initiatives are perceived as being implemented primarily for organizational benefit [6]. Addressing this limitation requires organizations to assess more objectively how CSR programs generate meaningful benefits and social impacts for communities.

Social Return on Investment (SROI) addresses this evaluation gap by quantifying the social value generated by CSR initiatives and producing metrics that help organizations demonstrate and communicate their value to stakeholders and policymakers. In this sense, SROI expresses social value in relation to the resources invested. A central component of SROI analysis is the impact map, which illustrates how resources (inputs) are used to undertake activities, generate outputs, and ultimately contribute to stakeholder outcomes [7]. These relationships form the basis for understanding the theory of change underlying an intervention.

Given the importance of the theory of change in mapping the pathways and mechanisms through which interventions are expected to generate change, its application within SROI analysis warrants further attention. Although the theory of change provides a framework for examining whether and how changes occur, its application in SROI analysis remains relatively limited and under-explored, despite its recognized utility in illustrating the pathways through which program interventions generate social impact [8]. Accordingly, this study examines the application of SROI and the integration of an ecological circular economy within a disability-inclusive CSR initiative, specifically the BERBISIK Program (BERBISIK's Program stands for Berdaya, Berkolaborasi, Inklusif, Inovasi, dan Karya, reflecting a commitment to empowerment, collaboration, inclusion, innovation, and meaningful creation) implemented by PT Patra Niaga Unit VI Balongan, through the lens of the theory of change (TOC). This approach aims to assess social transformation more accountably and to position people with disabilities not merely as passive beneficiaries, but as active agents of change. Consequently, CSR practices can be understood as strategic investments that contribute more tangibly to achieving the Sustainable Development Goals (SDGs).

2. Methodology

This study employs a qualitative research approach using a case study strategy to develop an in-depth understanding of the implementation and impact pathways of the BERBISIK Program implemented by PT Patra Niaga RU VI Balongan. A case study approach was selected because the program comprises multiple activities involving different stakeholders, beneficiaries, and intervention mechanisms. This approach enables the study to examine how the program is implemented within its specific social and institutional context and how its interventions contribute to changes experienced by beneficiaries. The BERBISIK Program is examined as an integrated social

investment initiative encompassing environmental management, economic empowerment, disability inclusion, education, and inclusive governance.

The study location was selected purposively based on the BERBISIK Program 's geographical coverage, including villages within Ring 1 and areas outside the company's operational area. The selection also considered variations in the types of activities implemented under the program. This purposive approach aimed to capture differences in implementation contexts, beneficiary characteristics, and the pathways through which interventions were expected to generate change. This variation matters because social investment outcomes may be influenced not only by program interventions but also by the social, institutional, and environmental contexts in which they are implemented.

Data were collected from primary and secondary sources. Primary data were obtained through semi-structured interviews with actors directly involved in the program, including Community Development Officers, program facilitators, and beneficiaries. The interviews explored program implementation, changes experienced by beneficiaries, and stakeholders' perceptions of how different actors contributed to those changes. Secondary data consisted of program-related documents, including social mapping, Social Innovation Reports, program documentation, and other relevant materials. These documents complemented interview findings and provided information on program objectives, activities, beneficiaries, implementation processes, and reported outcomes.

The data analysis used a thematic approach, and the findings were mapped onto a TOC framework. The analysis began by identifying themes related to program inputs, activities, outputs, outcomes, and impacts. These elements were then organized into a causal pathway to reconstruct how the BERBISIK Program was expected to generate change. The ToC was used not only to describe the sequence of program activities and results but also to examine the causal logic connecting interventions to observed outcomes, including the assumptions and conditions required for those pathways of change to occur.

3. Literature Review

SROI: A Methodology for Measuring Social Impact

Problems arise when organizations focus primarily on easily measurable financial impacts of CSR rather than broader social impacts that may not be directly measurable or expressed in financial terms. Such a narrow focus can lead to decision-making based on incomplete information about an organization's overall impacts and activities [9]. Social Return on Investment (SROI) is a methodology developed to address this limitation by providing a framework for measuring and valuing a broader concept of value. It incorporates social, economic, and environmental costs and benefits to assess how interventions may reduce environmental degradation and inequality while improving well-being.

The SROI methodology originated from a cost-benefit analysis developed by The Roberts Foundation [10] and was subsequently developed in the United Kingdom through a government-funded program on social value measurement initiated in 2008. The SROI framework is based on a theory of change and involves assigning monetary values to different outcomes [11]. It assesses changes in ways relevant to both those affected by an intervention and those who contribute directly to creating those impacts [12]. This approach is particularly relevant for evaluating inclusive CSR programs, including initiatives involving people with disabilities, as it enables assessment of quality-of-life changes resulting from active participation while also considering the contributions of the organizations implementing the initiatives.

The SROI methodology involves two key components: five key questions and seven core principles. The key questions address who has changed, how they have changed, how the changes are known and valued, and how significant those changes are. The seven core principles are engaging stakeholders, understanding what has changed, valuing what matters, including only material aspects, avoiding over-claiming, being transparent, and verifying the results. More recently, an eighth principle has been introduced, namely being responsive, with an emphasis on managing social value [13].

Furthermore, Ruff argues that theory of change and SROI can function as distinct but complementary tools for impact measurement. Often associated with program theory, the theory of change provides a structured model of a development program's underlying logic, assumptions, causal relationships, and expected outcomes. Ruff's study shows that applying a theory of change can strengthen an organization's approach to assessing social impact and generate positive results [14]. Accordingly, Theory of Change (ToC) has become an established approach for supporting strategic planning, monitoring, and evaluation across philanthropy, international development, social entrepreneurship, and other fields concerned with generating social change [15].

Theory of Change

Throughout the SROI process, the Theory of Change (ToC) plays a central role before translating impact into a quantitative SROI ratio. The process therefore begins by using the ToC to qualitatively describe the intervention, its pathways of change, and the impacts generated before quantifying these changes. In this context, the ToC is particularly useful for reviewing the pathways through which implemented interventions are expected to contribute to change. Generally, a ToC consists of two main components: (1) a visual representation of key variables, stakeholders, pathways of change, and their relationships; and (2) a narrative that explains the context of the intervention, the nature of the problem, the actors influencing change, the desired outcomes, the stages through which change is expected to occur, and the assumptions underlying these relationships [16].

Developing a ToC is particularly important for programs involving multiple stakeholders. Different stakeholders may have different perspectives on the changes they seek, why those changes matter, and how those changes are expected to occur [17]. If stakeholders do not communicate and mutually understand these perspectives, differing expectations may create misunderstandings and weaken collaboration. In this context, the ToC provides a structured process for identifying opportunities and barriers, clarifying causal pathways, and establishing common ground among stakeholders for decision-making.

The Theory of Change process has three main features. First, it moves from complexity to focus and back to complexity. The ToC approach helps navigate the complexity of social change through a conceptual representation of the system without reducing it to an overly simplistic model. The process begins with a broad exploration of the system and its components and then moves toward identifying strategic choices and context-specific interventions. Throughout program design and implementation, it is therefore important to move between a broader systemic perspective and specific intervention details to ensure that the intervention remains relevant to its context.

Second, the ToC makes assumptions explicit. Clearly articulating the assumptions underlying the pathways of change provides a basis for examining, questioning, and validating the intervention's logic. Explicit assumptions allow stakeholders to provide feedback and help evaluators determine whether evidence supports the expected relationships between activities, outcomes, and impacts. In this way, assumptions become an important starting point for continuous learning and subsequent program improvement.

Third, visualization plays an important role in the ToC process. Visual representations facilitate the exploration and analysis of complex relationships among stakeholders, interventions, and pathways of change. The primary purpose of such visualization is not aesthetic presentation but analytical clarity and collective learning. Therefore, the most important consideration is that stakeholders share a common understanding of the visual representation and recognize it as an accurate reflection of their collective understanding of how change is expected to occur [18].

3. Results

Context: Case Study of the “Berbisik” Program

The BERBISIK Program is a strategic initiative designed to address three interconnected challenges: environmental degradation, social marginalization, and economic inequality affecting people with disabilities. In the Indramayu region, particularly in Balongan Village, environmental challenges stem from suboptimal waste management. Daily waste generation reaches 1,124.67 metric tons, while supporting facilities such as TPS3R remain inadequate. Low public awareness of waste segregation, combined with increasing pressure from climate change, further exacerbates these challenges.

At the same time, people with disabilities, particularly people with hearing impairments, continue to face systemic barriers to accessing education, employment, and inclusive social spaces. The limited availability of reasonable accommodations in public services and the lack of adaptive special education curricula contribute to their social exclusion. Although Law No. 8 of 2016 provides for a minimum employment quota for people with disabilities, its implementation remains below expectations. Data from local institutions indicate that labor force participation among people with disabilities remains low, while their participation in the formal economic sector and entrepreneurship is still limited.

Against this backdrop, the BERBISIK Program provides a platform for empowerment based on cross-sectoral collaboration by connecting environmental, social, and economic dimensions. The program seeks not only to strengthen the capacity of people with hearing impairments to achieve greater economic independence but also to promote broader social transformation toward a more equitable, inclusive, and resilient society.

Stakeholders Involved

Stakeholders play a role in strategic decision-making within a project. A stakeholder is any individual or group that can influence or be influenced by the achievement of a specific entity's objectives, such as a project or innovation initiative [19]. The following are the stakeholders involved in the BERBISIK Program, as shown in table 1:

Table 1

Stakeholders involved in the BERBISIK Program

No	Type of Stakeholder	Stakeholder
1.	Government	Indramayu Regency Social Affairs Office; Indramayu Regency Environmental Affairs Office; Istiqomah Mosque Management Board; Neighborhood Units (RT), Sub-Neighborhood Units (RW), and Mosque Management Boards of Lemahmekar Subdistrict and Balongan Village; Karanganyar Subdistrict; Lemahmekar Subdistrict; Balongan Village; Mutiara Hati State Special Education School; Pahlawan State Special Education School; Indramayu Class IIB Correctional Facility; Balongan Vocational High School 1; Cibeureum Village, Kuningan Regency; Indramayu State Special Education School 2; Pelangi Kasih State Special Education School; Gandasari Special Education School C; Pahlawan State Special Education School.
2.	Private sector	PT Patra Niaga Refinery Unit VI Balongan, PT Patra Niaga (Headquarters), PT Pertamina (Persero), PT Polytama Propindo; SPPBB; PWP; IPB student interns; Unpad student interns; UIN Yogyakarta student interns; CV Ogut Hidroponik Farm.
3.	Civil Society	Religious and community leaders (togamas), village military liaison officers (Babinsa) and village security liaison officers (Babinkabtimas) from Balongan Village and Lemah Mekar Subdistrict; youth leaders from Balongan Village and Lemah Mekar Subdistrict; the Forbal group; the Wiralodra group; the Bimasakti group (prison); the Srikandi group (prison); the KWT Srikandi group; the Teman Istimewa group; the seaweed collectors' group; the Tegal Sembadra chicken group; the Kaldera group; youth leaders; Mr. Ino's Coffee; Tri's Coffee; Dapur Fitri; Saurus Meatballs; Mimikus Chicken Soup and Porridge; Rusdi; JS Production; Groove Creative; Path Design; Media Antara News; Whact in; Kotak Pena; Photo Community; Indramayu Film Community; Crop'e; Hawa Kreasi; Co Cre Act.

The success of the Berbisik program depends heavily on the active participation of various stakeholders, classified by their influence. In this program, the community of people with disabilities (the deaf) and the village community are positioned as beneficiaries and key stakeholders. This is because they are the subjects of behavioral change and the direct beneficiaries of the social and environmental inclusion program. Meanwhile, the Indramayu Regency government, the VI Balongan Village government, and the Lemahmekar Subdistrict government function as high-level stakeholders responsible for providing regulatory support, permits, and ensuring sustainability. Meanwhile, investors/donors and other local communities act as resource stakeholders, channeling financial capital and technical expertise, while visitors to the Teman Istimewa coffee shop act as supporting stakeholders who ensure that the program's outcomes are sustainable.

The Theory of Change for the Berbisik Program

One key feature that ensures the SROI methodology produces verifiable results is identifying the underlying theory of change. A theory of change helps explain and internalize the relationships among inputs, outputs, and outcomes [20]. For the BERBISIK Program, the theory of change explains how the program drives specific changes in the lives of beneficiary groups, thereby contributing to the fulfillment of its social and economic mission.

The theory of change explains and clarifies the relationships between the inputs or resources the organization mobilizes and the activities it carries out. Through intervention implementation, outputs or results are generated, which ultimately lead to the impacts or consequences of those outcomes. When developing a theory of change, there are underlying assumptions—fundamental conditions or

prerequisites that are expected to be met for a program to bring about change. Assumptions can take the form of conditions, resources, or supporting factors that enable a relationship between the intervention and the expected outcomes. If these assumptions are met, the likelihood of achieving the program's outcomes increases. In this study, the author will present an analysis of the main components of the Theory of Change (ToC) within two strategic intervention pathways to address the two main issues of the BERBISIK Program, as presented in the table 2 and table.

From the components of the theory of change regarding environmental crises, several assumptions that form the basis for bringing about change have been identified, including (1) community participation is a prerequisite for the sustainability of both organic and inorganic waste management; (2) improving knowledge and skills can drive changes in waste management practices; (3) the availability of facilities and infrastructure for waste management leads to a shift from harmful waste management practices—such as burning—to more sustainable management; (4) collective capacity for waste management can be built through the formation of community groups; (5) Waste can be transformed into something of high practical and economic value if the community possesses the knowledge and technology to process it; (6) Program sustainability can be achieved by enhancing collaboration among the private sector, government, educational institutions, and other civil society organizations; (7) Institutional support from local governments can strengthen the sustainability of changes in waste management practices and shift perceptions regarding environmental quality.

From the theoretical framework of the disability empowerment approach, several assumptions that form the basis for effecting change have been identified, including: (1) Limitations on the participation of people with disabilities are caused not only by physical barriers, but also by social, economic, communication, and environmental barriers; (2) The participation of people with disabilities can be enhanced by providing inclusive and creative spaces; (3) Training and mentoring for people with disabilities can enhance their capacity to participate in economic and social activities; (4) The development of individual skills among people with disabilities must be accompanied by access to economic opportunities; (5) Increased interaction with the broader community can strengthen social cohesion, thereby reducing stigma and fostering social acceptance; (6) People with disabilities are not merely beneficiaries of programs but active agents of change through capacity building and the creation of an inclusive ecosystem; (7) Institutional support from local governments can reinforce the sustainability of change—from management practices to perceptions of environmental quality.

Seven Capital Framework

This section presents the significant changes identified across various dimensions resulting from the interventions implemented through the BERBISIK Program. To assess these changes, the analysis applies the concept of capital based on the Community Capital Framework/Seven Capital Models, which comprises Human Capital, Social Capital, Political Capital, Natural Capital, Built Capital, Financial Capital, and Environmental Capital [21]. The significant changes identified within each form of capital are described as follows.

a. Social Capital

The BERBISIK Program has strengthened social cohesion and helped address existing misconceptions between the general public and the Deaf community. By creating inclusive spaces, such as cafés and educational facilities, the program facilitates interaction between groups that were previously socially separated. These spaces help develop new norms of interaction, mutual

understanding, and trust. Improved communication skills, including learning Indonesian Sign Language (Bahasa Isyarat Indonesia—BISINDO), further strengthen connections between the Deaf community and the wider public, contributing to more inclusive social capital.

b. Human Capital

The program contributes to the development of Human Capital among both members of the Deaf community and the general public. Members of the Deaf community gain access to new skills, employment opportunities, and, depending on the program design, improved access to education. Meanwhile, members of the general public develop greater knowledge and communication skills through learning BISINDO. These improvements in knowledge and skills strengthen individual capacities and increase opportunities for economic and social participation.

c. Built Capital

Built Capital is reflected in the physical infrastructure developed or utilized to support program activities, including cafés, training facilities, and other spaces designed to facilitate education and social interaction. These physical spaces function not only as program facilities but also as assets that enable inclusive interaction and learning. Where applicable, specialized equipment, such as communication technologies for the Deaf community or composting facilities, may also be considered part of Built Capital.

d. Financial Capital

Financial Capital encompasses the financial resources supporting program implementation, as well as income-generating opportunities created through activities such as café operations and product sales. For members of the Deaf community, access to employment and income-generating activities can improve financial capacity. In the longer term, financial sustainability and the ability to save or invest may indicate stronger Financial Capital.

e. Political Capital

Political Capital emerges through formal recognition and support from local governments and public institutions. Such support can strengthen the legitimacy of the BERBISIK Program and increase its potential to influence public policy, including policies related to disability inclusion and recognition of BISINDO. At the village or district level, institutional recognition and policy engagement can support the program's sustainability and potential scalability.

f. Environmental Capital

The BERBISIK Program contributes to Environmental Capital by integrating sustainable environmental practices into its interventions. One example is processing organic waste into compost, which turns waste from an environmental problem into a potentially useful resource. This approach integrates environmental considerations into program activities and reflects an effort to reduce the environmental impacts associated with program implementation.

4. Conclusions

The case study presented in this article enables an analysis of both the social value generated by the BERBISIK Program, initiated by PT Patra Niaga RU VI Balongan, and the key impacts experienced by its stakeholders.

First, the study provides evidence of the BERBISIK Program's contribution to the social, environmental, and well-being outcomes experienced by its beneficiaries. The impacts were verified through both tangible outcomes, such as inclusive employment opportunities, increased income, and the creation of inclusive spaces, and intangible outcomes, including reduced stigma and discrimination, increased self-confidence among people with disabilities, and stronger social cohesion between people with disabilities and the surrounding community. These impacts significantly contribute to the legitimacy of the organizations and institutions that implement and support such programs, forming an important basis for this case study.

Furthermore, the significant changes generated by the BERBISIK Program contribute to the development of various forms of capital, including Human Capital, Social Capital, Political Capital, Natural Capital, Built Capital, Financial Capital, and Environmental Capital. These forms of capital show that the program's value extends beyond direct financial benefits and includes broader changes in social, environmental, and community well-being.

Finally, although social impact is often considered successful when the SROI ratio exceeds 1, examining the Theory of Change (ToC) alongside significant changes across these forms of capital provides additional insights for informing the policies and strategies of actors involved in program implementation. For example, the case study identifies activities that can help minimize negative impacts experienced by people with disabilities, particularly stigma related to employment and perceived skill limitations. Targeted interventions and stakeholder collaboration can strengthen the program's contribution to inclusive social change.

Acknowledgement

This research was not funded by any grant.

References

- [1] Matten, Dirk, and Jeremy Moon. "'Implicit' and 'explicit' CSR: A conceptual framework for a comparative understanding of corporate social responsibility." *Academy of management Review* 33, no. 2 (2008): 404-424. <https://doi.org/10.5465/amr.2008.31193458>
- [2] Tuan, L. T. (2022). CSR engagement and community development: The mediating role of empowering leadership. *Sustainability*, 14(4), 21-43
- [3] Carroll, Archie B. "Corporate social responsibility: Perspectives on the CSR construct's development and future." *Business & society* 60, no. 6 (2021): 1258-1278. <https://doi.org/10.1177/00076503211001765>
- [4] Walker, Matthew, Stephen Hills, and Bob Heere. "Evaluating a socially responsible employment program: Beneficiary impacts and stakeholder perceptions." *Journal of Business Ethics* 143, no. 1 (2017): 53-70. <https://doi.org/10.1007/s10551-015-2801-3>
- [5] Vishwanathan, Pushpika, Hans van Oosterhout, Pursey PMAR Heugens, Patricio Duran, and Marc Van Essen. "Strategic CSR: A concept building meta-analysis." *Journal of Management studies* 57, no. 2 (2020): 314-350. <https://doi.org/10.1111/joms.12514>
- [6] Walker, Matthew, Bob Heere, Milena M. Parent, and Dan Drane. "Social responsibility and the Olympic Games: The mediating role of consumer attributions." *Journal of business ethics* 95, no. 4 (2010): 659-680. <https://doi.org/10.1007/s10551-010-0445-x>
- [7] Nicholls, Jeremy, Eilis Lawlor, Eva Neitzert, Tim Goodspeed, and S. Cupitt. "A guide to social return on investment: The SROI network." *Accounting for value* (2012).

- [8] Corvo, Luigi, Lavinia Pastore, Marco Mastrodascio, and Denita Cepiku. "The social return on investment model: a systematic literature review." *Meditari Accountancy Research* 30, no. 7 (2022): 49-86. <https://doi.org/10.1108/MEDAR-05-2021-1307>
- [9] Nicholls, Jeremy, Eilis Lawlor, Eva Neitzert, Tim Goodspeed, and S. Cupitt. "A guide to social return on investment: The SROI network." *Accounting for value* (2012).
- [10] Emerson, Jed, and Fay Twersky. "New social entrepreneurs: The success, challenge and lessons of non-profit enterprise creation." (*No Title*) (1996)..
- [11] Davies, Larissa E., Peter Taylor, Girish Ramchandani, and Elizabeth Christy. "Social return on investment (SROI) in sport: a model for measuring the value of participation in England." *International Journal of Sport Policy and Politics* 11, no. 4 (2019): 585-605. <https://doi.org/10.1080/19406940.2019.1596967>
- [12] Nicholls, Jeremy, Eilis Lawlor, Eva Neitzert, Tim Goodspeed, and S. Cupitt. "A guide to social return on investment: The SROI network." *Accounting for value* (2012).
- [13] Social Value International. (2021). *The Principles of Social Value* (2nd). Social Value International.
- [14] Ruff, Katherine. "How impact measurement devices act: the performativity of theory of change, SROI and dashboards." *Qualitative Research in Accounting & Management* 18, no. 3 (2021): 332-360. <https://doi.org/10.1108/QRAM-02-2019-0041>
- [15] Brest, Paul. "The power of theories of change." (2010): 47-51. <https://doi.org/10.48558/NPZS-C374>
- [16] Stein, Danielle, and Craig Valters. "Understanding theory of change in international development." (2012).
- [17] van Es, M., Guijt, I., & Vogel, I. (2015). *Theory of Change Thinking in Practice*. Hague: Hivos
- [18] Mackenzie, Mhairi, and Avril Blamey. "The practice and the theory: lessons from the application of a theories of change approach." *Evaluation* 11, no. 2 (2005): 151-168. <https://doi.org/10.1177/1356389005055>
- [19] Freeman, R. Edward. "Strategic Management: A Stakeholder Approach, Boston, Pitman." *Lukas, Janina (2017): Ethik als Standard in der Beschaffung. Werte und Normen als Gestaltungsausgangspunkt von Nicht-Regierungs-Organisationen. Wiesbaden: Springer Gabler* (1984).
- [20] Nicholls, Jeremy, Eilis Lawlor, Eva Neitzert, Tim Goodspeed, and S. Cupitt. "A guide to social return on investment: The SROI network." *Accounting for value* (2012).
- [21] Beaulieu, L. J. (2024). *The Community Capitals Framework. Promoting Community Vitality & Sustainability*. Purdue University. <https://www.ndsu.edu/agriculture/sites/default/files/2024-06/cv2243.pdf>

Table 2

TOC on the Issue of the Environmental Crisis

Problems	Inputs	Activities	Output	Outcomes
The accumulation of waste in Balongan Village and Lemahmekar Urban Village has emerged as a significant environmental challenge, requiring appropriate interventions to improve waste management and reduce its adverse environmental impacts.	Resources and facilities for organic and inorganic waste processing.	- Conduct Focus Group Discussions (FGDs). - Conduct program socialization and awareness-raising activities. - Establish community groups. - Develop waste processing and management facilities and infrastructure. - Procure sample wooden furniture products. - Procure pallets to support waste processing activities. - Conduct training on converting plastic waste into value-added products. - Initiate permaculture practices. - Optimize organic waste processing through Black Soldier Fly (BSF) cultivation. - Conduct sea pine (cemara laut) planting activities. - Implement integrated farming. - Optimize organic waste processing through integrated farming systems. - Establish an organic and inorganic waste processing education center. - Conduct coastal clean-up activities.	- FGDs conducted, resulting in identified priority issues to be addressed. - One community-based organic and inorganic waste management group established, consisting of 10 members in Balongan Village. - One waste management and processing facility established and managed by the WIRALODRA group. - Three sample wooden furniture products developed. - Two grinding machines procured to support maggot pellet production. 25 participants trained in processing plastic waste into value-added products. - A permaculture concept developed. - Organic waste processed into maggot pellets at a capacity of 10 kg per day. 100 sea pine trees planted along the Balongan coastline in collaboration with Forbal, students of SMPN Balongan, and surrounding communities. - One integrated farming facility established, combining chicken egg production and maggot cultivation. - One waste processing facility established.	For the Outcomes section of the Theory of Change, the statements can be structured as follows: 1. Social Outcomes - Increased community engagement in environmental management through organic and inorganic waste processing. - Increased availability of inclusive spaces for the surrounding community to express and develop creative ideas. - More inclusive waste management practices, involving groups of people with disabilities in waste processing and management activities. 2. Environmental Outcomes - Increased community awareness of the health and safety risks associated with waste burning. - Improved environmental conditions through community-based actions to address climate change. - Improved access to integrated organic and inorganic waste management facilities. 3. Well-being Outcomes - Increased community knowledge and capacity in integrated waste management. - Improved community perceptions of safety and comfort as a result of

Problems	Inputs	Activities	Output	Outcomes
			▪ One organic and inorganic waste processing education center established. ▪ One coastal clean-up activity conducted, involving 50 participants and resulting in the planting of 50 trees.	cleaner and healthier environmental conditions. ▪ Strengthened institutional support for waste management through the issuance of a village-level decree (SK). ▪ Strengthened community-based environmental governance through the issuance of decrees recognizing community groups involved in environmental conservation and waste management.

Table 3

ToC on the Empowerment of People with Disabilities (Teman Istimewa)

Problems	Inputs	Activities	Output	Outcomes
The Teman Istimewa inclusive empowerment initiative responds to the challenges faced by people with hearing impairments in accessing economic opportunities, social participation, and inclusive services.	- Provision of inclusive and disability-friendly spaces for people with disabilities (PWDs). - Provision of resources and mechanisms to support inclusive waste management. - Provision of resources and support for inclusive economic opportunities.	- Conduct Focus Group Discussions (FGDs). - Conduct program socialization and awareness-raising activities. - Conduct barista and coffee preparation training for people with disabilities. - Construct a coffee shop and creative industry workshop facility. - Conduct coffee processing and preparation training. - Conduct coffee sales and marketing activities. - Develop handicrafts using coffee waste. - Provide technical assistance to program participants. - Distribute waste bins to support waste management. - Develop souvenir products. - Conduct creative workshops for the Teman Istimewa group. - Facilitate collaboration with surrounding MSMEs. - Conduct training on Qur'an interpretation and learning through sign language. - Organize inclusive community events. - Provide incubation for inclusive businesses. - Organize drawing and design competitions.	- FGD conducted, resulting in recommendations for interventions to address the marginalization of people with disabilities, including bullying, limited access to comfortable interaction spaces, limited employment opportunities, and the lack of internship opportunities for students with disabilities. 20 Deaf students and 5 teachers participated in an assessment of their skills and interests. - One Teman Istimewa coffee shop and a creative workshop facility established. - Eight Deaf baristas trained and producing various products from processed coffee waste. - Technical assistance and mentoring provided to Deaf baristas to support program activities and business operations. 20 waste bins distributed to communities surrounding Café Teman Istimewa. - Three diversified products developed from processed plastic waste. 15 people with disabilities participated in creative workshops.	For the Outcomes section of the Theory of Change, the statements can be structured as follows: 1. Social Outcomes - Reduced stigma toward the perceived inability of people with disabilities to create and contribute to productive activities. - Increased social cohesion between people with disabilities and the wider community. - Increased access to business and livelihood opportunities for people with disabilities. - A supportive ecosystem established among Café Teman Istimewa, local vendors, and the surrounding community. - Increased self-confidence among people with disabilities. - Café Teman Istimewa established as an inclusive and creative space. - Reduced communication barriers between the general public and people with disabilities (Teman Istimewa). 2. Environmental Outcomes - Reduced greenhouse gas emissions from Café Teman Istimewa's business activities through the utilization of

Problems	Inputs	Activities	Output	Outcomes
		- Organize exhibitions to showcase creative products and activities. - Provide sign language training for government officials in Lemahmekar Urban Village. - Organize a plastic waste exchange initiative in which collected plastic waste can be exchanged for coffee. - Establish a Ciremai Mountain coffee education center. - Centralize and manage plantation harvests. - Provide internship opportunities for students from special education schools (SLB).	- Five surrounding MSMEs established as partners of Café Teman Istimewa. 50 people with disabilities participated in Qur'an learning through sign language. 60 participants received training in photography, videography, and broadcasting. 40 people with disabilities participated in exhibitions. 12 local government officials received sign language training. - Active participation of people with disabilities in the plastic waste-for-coffee exchange initiative. - One Ciremai Mountain coffee education center established. - One coffee storage facility (solar dryer dome) established. - Four students from special education schools (SLB) completed internship programs.	coffee waste for handicraft production. - Increased utilization of plastic waste to produce furniture, tissue products, and clocks. - Increased utilization of organic waste to produce organic fertilizer. 3. Well-being Outcomes - Improved knowledge and skills among people with disabilities in coffee preparation. - Strengthened mutual support among members of the Teman Istimewa group through social security mechanisms. - Increased access to standardized Qur'an materials in sign language. - Increased capacity of people with disabilities and the surrounding community through various training activities. - Increased capacity of local government officials in sign language and inclusive service provision.