

The Influence Of Corporate Social Entrepreneurship (CSE) Program And Mentoring On Community Competence Through Community Development As An Intervening Variable In The Baduga Community In The Sports Sector

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ABSTRACT

This study investigates The Influence of corporate Social Entrepreneurship (CSE) Program And Mentoring on Community Competence Through Community Deveopment as an Intervening variable in The Baduga Community In The Sports Sector Indonesia. The concept of Corporate Social Entrepreneurship (CSE) has a role in encouraging the improvement of the economic welfare of the community, such as through the provision of competition programs and training in improving skills. In addition, it can encourage sustainable social innovation, increase community involvement and empowerment, accelerate social and infrastructure development and improve the reputation and sustainability of the company. The place of implementation of the research was carried out in the Baduga Sumedang Community environment, Sumedang Regency, West Java Province, which received the benefits of the Corporate Social Entrepreneurship (CSE) program of PT RPN. This research is classified into the type of explanatory research, namely research that intends to test and explain the relationship between independent variables (exogenous variables) and dependent variables (endogenous variables) (Sugiono, 2016). This study uses a hypothesis testing research design (Hypotheses Testing). This design was chosen because it will empirically test the influence between research variables. The sampling technique with the purposive sampling method was used to collect samples from the community. This method was chosen because it requires the determination of certain criteria for the sample to be targeted when distributing the research questionnaire (Taherdoost, 2016). The Isaac and Michael formula is used to determine the number of samples in purposive sampling with a tolerance of 10% error. This formula is used to calculate the number of samples needed. Based on the calculation of the Isaac and Michael formula mentioned above, the sample used for this study was 270 people who answered the questionnaire. Multiple regression analysis is used by researchers who intend to predict how the condition (rise and fall) of the dependent variable (criterion), where two or more independent variables as predictor factors are manipulated (increased or decreased in value). Multiple regression analysis is used by researchers who intend to predict the condition (up and down) of the dependent variable (criterium), where two or more independent variables are manipulated predictor factors (increasing and decreasing their values)..

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1. Introduction

The concept of Corporate Social Entrepreneurship (CSE) has a role in encouraging the improvement of the economic welfare of the community, such as through the provision of competition programs and training in improving skills. In addition, it can encourage sustainable social innovation, increase community involvement and empowerment, accelerate social and infrastructure development and improve the reputation and sustainability of the company. Before the presence of the Corporate Social Entrepreneurship (CSE) program, the sports community often faced various challenges that hampered the social and economic development of the community. Some of them are the lack of events in the sports sector, lack of awareness of the social and economic benefits of sports, lack of access to sports facilities and infrastructure, and limited financial support for local athletes and clubs.

PT Rinjani Parahita Nusantara (RPN) is a consulting services company that focuses on social, economic, and environmental development. With a research-based approach and in-depth analysis, RPN is committed to providing sustainable strategic solutions for various sectors, from community empowerment to responsible natural resource management. The Corporate Social Entrepreneurship (CSE) concept can be implemented by

Bale Diskusi Urun Gagasan (Baduga) Sumedang is a forum or free platform initiated by young observers with diverse backgrounds. Baduga Sumedang is present with the aim of creating a public space that is open to the public in sharing, discussing, and creating related to community needs and issues. In this space, it is hoped that there will be an enrichment of views and ideas that can be realized together. Currently, Baduga Sumedang has transformed not only into a forum, but also as a social movement. Carrying the slogan "ideas, narratives, execution", this is also the principle and characteristic of Baduga Sumedang among other movements in Sumedang Regency. In addition, Baduga Sumedang adheres firmly to spreading the Echo of the 4 pillars of charity, namely: "harta, harti, budi, tanagi" (Wealth, Knowledge, Character and Energy). In the end, social movements are seen as a necessity, not just an obligation.

Currently, Sumedang Regency has experienced acceleration in various sectors such as an increase in the Human Development Index (HDI) of 0.89 points from 2021 to 2022, a decrease in the poverty rate of 0.57% from 2021 to 2022, and an increase in the economic growth rate of 1.86% from 2021 to 2022. However, along with the development of future challenges, more massive improvements and developments are needed by involving various sectors, especially the community. The concept of social entrepreneurship is one of the new innovative ways to build social capacity to solve problems. Ultimately, social entrepreneurship through Baduga Sumedang can build local movements and social organizations that help marginalized communities/social empowerment.

2. Relevan Grand Theory

1) *Theory Corporate Social Responsibility (CSR) and Corporate Social Entrepreneurship*

Corporate Social Responsibility (CSR) theory emphasizes the responsibility of companies to provide positive social, economic, and environmental impacts in the communities around their operations (Carroll, 1999). Corporate Social Entrepreneurship (CSE) is a development of Corporate Social Responsibility (CSR) that integrates social entrepreneurship as a corporate strategy in empowering communities and creating sustainable social value. Corporate Social Entrepreneurship (CSE) focuses on innovation and sustainability in solving social problems through business activities (Mair, J., & Marti, I., 2006).

2) *Cloncept of Variable Corporate Social Entrepreneurship*

Community mentoring is an approach that aims to empower communities through participatory facilitation, education, and organizing processes. This mentoring not only functions as a form of technical intervention, but also as a social approach that supports communities in identifying potential, needs, and solutions to problems faced (Suharto, 2005). According to Korten (1987), community mentoring is an integral part of the community-based development process, where the facilitator acts as an agent of social transformation that encourages structural and cultural change. In this context, the success of mentoring is largely determined by the active involvement of the community, the continuity of the process, and sensitivity to local values.

3) *Concept of Community Assistance Variables*

Social entrepreneurs can be defined inclusively and exclusively. Inclusively, social entrepreneurs refer to efforts to solve social problems through pattern changes. Meanwhile, exclusively defined as a focus on finding social balance for social problems (Light, P., 2008). Corporate Social Entrepreneurship (CSE) is one approach that integrates social and entrepreneurial goals in the context of community empowerment. Corporate Social Entrepreneurship (CSE) programs are generally supported by mentoring activities that play an important role in ensuring program effectiveness. This mentoring not only functions as a control tool, but also as a means of increasing the capacity of beneficiaries (Light, P., 2008).

4) *Concept of Community Development Variables*

Community development is a strategic approach in social development that emphasizes empowering local communities through active participation, capacity building, and collective organization in achieving common goals (Iftekaruzzaman, 2006). This process includes efforts to improve the social, economic, and environmental conditions of the community through direct involvement of residents in program planning, implementation, and evaluation. According to Phillips and Pittman (2009), community development does not only focus on the end result of increasing welfare, but also on a collaborative process that builds trust, solidarity, and social empowerment. This is in line with the view of Bhattacharyya (2004) who emphasized that the core of community development is creating social solidarity and active participation as the basis for the sustainability of a community.

5) *Concept of Community Competency Variables*

Community competence as an ability that arises from social interaction that allows communities to organize themselves, solve problems, and maintain their social functions (Maton, 2008). Meanwhile, based on Chaskin's opinion, 2001, community competence is the capacity of a community to identify, formulate, and solve problems together. This competence arises from collaboration, effective communication, and strong leadership in the community.

3. Method

This study uses a quantitative approach, which is rooted in the positivist paradigm. This paradigm is based on a mindset that makes positivism the main basis, with the belief that there are a number of assumptions that are the ontological foundation in understanding facts and symptoms. The focus of quantitative research is on phenomena and general relations between phenomena. In this paradigm, science is seen as originating from two main sources, namely rationality and empirical experience. Therefore, scientific truth is measured based on coherence and correspondence; coherence means conformity with previously existing theories, while correspondence indicates harmony with empirical reality, in accordance with previous theories, and correspondence according to empirical reality.

3.1. Design and Type of Research

This research is classified into the type of explanatory research, namely research that intends to test and explain the relationship between independent variables (exogenous variables) and dependent variables (endogenous variables) (Sugiono, 2016). This research uses a hypothesis testing research design (Hypotheses Testing). This design was chosen because it will empirically test the influence between research variables. This hypothesis testing is in accordance with the definition explained by Sugiono (2016:132), namely research conducted with the intention of explaining (confirmatory research) by providing a causal explanation or relationship between the variables studied through hypothesis testing.

3.2. Research Variables

Conducting research to obtain good results requires the involvement of several variables used in the research model equation, these variables include:

1) *Independent Variables (Construct)*

This variable is called stimulus, predictor, antecedent. In Indonesian it is called independent variable. Independent variable is a variable that causes the change or emergence of dependent variable. In this study, the variables used consist of,

- a. CSE Program (X1),

- b. Community Assistance (X2), and
- c. Community Development (X3)

2) *Dependent Variables*

Dependent variables are often referred to as bound/output variables. In Indonesian, they are called dependent variables. This variable is a variable that is influenced or that is the result of the vevas variable. In this study, the variables in question are Community Development and Community Competence.

3) *Intervening Variables*

Intervening variables are variables that theoretically influence the relationship between independent variables, with dependent variables to become indirect relationships that cannot be observed and measured (Sugiona, 2016). This variable is an intervenor/between the independent variable and the dependent variable. So that the independent variable does not directly influence the change or emergence of the dependent variable. Intervening variables aim to clarify the cause-and-effect relationship and provide a deeper understanding of the process that occurs between the research variables. In data analysis, the influence of intervening variables can be tested through path analysis methods or mediation analysis to determine the extent to which the variable influences the relationship between the independent and dependent variables.

3.3. Operational Definition And Measurement Of Research Variables

Operational definition is attaching meaning to a variable by determining the activities needed to measure the variable. The operational definition in this study is as follows:

1) *Variable X1: Corporate Social Entrepreneurship (CSE) Program*

According to Mair, J., & Martí, I. (2006) Corporate Social Entrepreneurship (CSE) is a process that involves the creation of social value through the use of entrepreneurial approaches, innovation, and sustainable actions to address significant social problems.

In the context of Corporate Social Entrepreneurship (CSE), this concept refers to how large companies adopt social entrepreneurship principles to achieve social goals through their business strategies, not only as part of traditional CSR, but as a more strategic and transformative model.

The indicators used are as follows:

- a. Oriented towards creating social value, not just economic profit.
- b. Using social innovation to solve community problems.
- c. Strategically utilizing organizational (company) resources for community empowerment.
- d. Focusing on long-term social impact sustainability by taking into account corporate governance, regulation, certification and social change.

2) *Variable X2: Community Assistance*

According to Hadi Suyono (2014), in the process of mentoring Corporate Social Entrepreneurship (CSE), there are two important aspects that play a major role in the success of developing social entrepreneurship in the community, namely:

Social and Cultural Capital

This social capital is an important foundation in building collaboration, open communication, and sustainability of the Corporate Social Entrepreneurship (CSE) program. Effective mentoring will strengthen social networks and strengthen the social structure of the community.

3) *Variable Z: Community Development*

The success of a social entrepreneurship program (including Corporate Social Entrepreneurship) is highly dependent on how the community is actively and sustainably developed (Dees, 2014).

The important indicators in community development according to (Dees, 2014) are:

1. **Capacity Building Program:** CSE programs must help communities build skills, knowledge, and technical capabilities so that they can be independent and sustainable. Focus on training, education, and technology transfer.
2. **Community Contribution:** The success of a Corporate Social Entrepreneurship (CSE) program must involve active participation from the community, not just as beneficiaries, but also as actors. The community is invited to contribute to the planning and implementation.
3. as beneficiaries, but also as actors. The community is invited to contribute to the planning and implementation.

4. **Social Value Creation:** The main mission of Corporate Social Entrepreneurship (CSE) is to create real social impacts such as improving the quality of life, social inclusion, and access to economic opportunities, not just financial gain.
5. **Accountability to Stakeholders:** Corporate Social Entrepreneurship (CSE) actors must be accountable for their actions to all affected parties, both internal and external (community, partners, government, etc.), where transparency and reporting are key.
6. **Social Mission – Community Communication Forum:** Carrying out a clear social mission, and building a forum or open communication space between Corporate Social Entrepreneurship (CSE) actors and the community to maintain synergy and trust. Communication is the foundation of long-term collaboration.

4) *Variable Y1: Community Competence*

The success of collaboration between companies and communities, including in the Corporate Social Entrepreneurship (CSE) framework, is determined by the level of community competence in various dimensions (Austin et al., 2006). The indicators used are as follows:

- a) **Social Entrepreneurship:** The ability of the community to create innovations that focus on achieving social goals, such as inclusion programs or marginal empowerment.
- b) **Commercial Entrepreneurship:** The ability of the community to carry out economic or business activities that are financially viable, for the sake of sustainable funding sources for its social mission.
- c) **Opportunity Identification:** The sensitivity and skills of the community in detecting opportunities that arise in the surrounding environment, both in the form of social problems and businesses.
- d) **Resource Mobilization:** The capacity of the community to collect and manage various resources (capital, human, networks) effectively for common goals
- e) **Performance Measurement:** The ability to design and implement performance indicators to evaluate the impact and success of the program.
- f) **Mission Orientation:** Strong communal commitment to the social mission to be achieved, so that every decision and action is always in line with the final goal.

3.4. Population, Sample, And Sampling Techniques

Population

Population is defined as an area that is the basis for generalizing research, consisting of subjects or objects with certain qualities and characteristics that have been determined by the researcher (Creswell, 2017). The total number of subjects studied is called the population. Determining the population is an important step in analyzing research data and variables. In this study, the population includes the local community and locations that have been defined in relation to the Influence of the Corporate Social Entrepreneurship (CSE) Program of PT Rinjani in Improving the Development of the Baduga Community in the Sports Sector.

Sample

A sample is part of a population taken using a certain method (Creswell, 2017). A sample can also be interpreted as a subset of elements in a population. Therefore, samples taken from the population will be the elements used by researchers to draw conclusions.

Sampling Technique

The purposive sampling method is used to collect samples from the community. This method is chosen because

it requires the determination of certain criteria for the sample to be targeted when distributing the research questionnaire (Taherdoost, 2016). The Isaac and Michael formula is used to determine the number of samples in purposive sampling with an error tolerance of 10%. This formula is used to calculate the number of samples needed. questionnaire (Taherdoost, 2016). The Isaac and Michael formula is used to determine the number of samples in purposive sampling with an error tolerance of 10%. This formula is used to calculate the number of samples needed.

$$s = \frac{\lambda^2 \times N \times P \times Q}{d^2 (N - 1) + \lambda^2 \times P \times Q}$$

^a. Source: Issac dan Michael

Note:

S: Total sample

λ_2 : Chi square whose value depends on the degree of freedom and error tolerance. For a degree of freedom of 1 and an error tolerance of 10%, the Chi square value = 2.706

N: Population size

P: True value

Q: False value d: Difference between the sample mean and the population mean. Bias difference 0.01; 0.05; 0.1 A lower tolerance limit indicates that the population sample taken is more accurate with an accuracy level of 90%, then the error tolerance limit is 10% and the determination of the difference value between the samples or d value is 0.05. Based on the Net Output Data (DKB) from the Directorate General of Population and Civil Registration, Ministry of Home Affairs, the total population of Sumedang Regency in 2023 Semester 1 was 1,197,302 residents. So the sample can be calculated: $s = 2.706 \times 1,197,302 \times 0.5 \times 0.5 / (0.052 (1,197,302-1)) + (2.706 \times 0.05 \times 0.5) = 270$

3.5. Research Instrument

The research instrument used by the researcher is a closed model questionnaire, namely respondents answer according to the directions of the questions whose answers are available, questions are delivered directly to respondents who are the target sample.

In collecting data using the questionnaire technique by providing statements for each variable. The score for each alternative answer is given a score using a measurement system that uses a dichotomous or binary scale. In this scale, there are only two possible values that can be given, namely 0 and 1. In addition, it also uses ordinal measurements, namely as follows:

Table 1. 2 Scale of Likert

Information	Score
Very Influential	5
Influential	4
Normal	3
Not Influential	2
Very ineffective	1

3.6. Data Analysis Techniques

There are several stages used to conduct data analysis to ensure the quality of the resulting model:

1) *Data Quality Test*

a) *Data Validity Test*

The Validity Test is used to measure the degree of accuracy of the questionnaire, so that a high degree of closeness of the data obtained is obtained with what is believed in the measurement. In this study, the validity test of the instrument in the form of a questionnaire containing 24 questions was compiled from the indicators that were developed. Before the questionnaire was distributed, it was first tested on 30 people consisting of elements of PT RPN, Baduga Community, Koni, Police, TNI (Indonesian Soldier), Indonesian Football Association (PSSI)Association, Regional Apparatus Organizations, Youth Association (Karang Taruna), and competition participants. Validity Test is used to measure the degree of accuracy of the questionnaire, so that a high degree of closeness of the data obtained with what is believed in the measurement is obtained. In this study, the validity test of the instrument in the form of a questionnaire containing 24 questions was compiled from the indicators that were developed.

$$r = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{[n \sum X^2 - (\sum X)^2][n \sum Y^2 - (\sum Y)^2]}}$$

Note:

r	:	Indeks validity
x	:	Score of each Questioner
y	:	Score total reduced score the total
n	:	Lots of samples
EX	:	Total score variable X
EY	:	Total score variable Y
EX ²	:	Total square each variable X
EY ²	:	Total square each variable Y

b) Uji Reliabilitas Data

Reliability test is a measure to show the consistency or accuracy of a tool. A questionnaire can be said to be reliable if the respondents' answers to the questions are stable over time. The next reliability test analysis was carried out with the help of the STATA 16 computer program.

3.7. Homogeneity Test

The homogeneity test is used to determine whether several population variants are the same or not. This test is carried out as a requirement in the analysis of independent sample t-test and Anova. The underlying assumption in the analysis of variance (Anova) is that the variance of the population is the same. The test of equality of two variances is used to test whether the data distribution is homogeneous or not, namely by comparing the two variances. If two or more data groups have the same variance, then the homogeneity test does not need to be carried out again because the data is considered homogeneous. The homogeneity test uses the Levene test, where the data can be said to be homogeneous if the significance level is > 0.05 or conversely the data is not homogeneous if the significance level is < 0.05 .

3.8. Data Normality Test (Classical Assumption)

The classical assumption test aims to determine the condition of the data used in the study. This is done in order to obtain the right analysis model. The regression analysis model of this study requires an assumption test on the data which

1) Data Normality Test

Data normality test aims to determine whether the dependent, independent or both variables are normally distributed, approaching normal or not, can be done using statistical methods. A simple statistical test that is often used to test the assumption of normality is to use the Kolmogorov Smirnov normality test. The method of testing whether the data distribution is normal or not is done by looking at the significance value of the variable, if the significance is greater than alpha 5% then it indicates a normal data distribution.

2) Multicollinearity Test

The purpose of the Multicollinearity Test is to determine whether there is a correlation between independent variables in the regression model. A good regression model should not have a correlation between independent variables. The multicollinearity test in the study was carried out using a correlation matrix. Testing for the presence or absence of multicollinearity symptoms is carried out by observing the correlation matrix value produced during data processing and the VIF (Variance Inflation Factor) and Tolerance values. If the correlation matrix value is not greater than 0.5, it can be said that the data to be analyzed is free from multicollinearity symptoms. Then if the VIF value is below 10 and the Tolerance value is close to 1, it is concluded that the regression model does not have a multicollinearity problem.

3.9. Heteroscedasticity Test

The Heteroscedasticity Test aims to determine whether in a regression model there is inequality of residual variance from one observation to another. If the variance of the residual from one observation to another remains the same, it is called Homoscedasticity. But if the variance is different, it is called Heteroscedasticity. A good regression model is one that is homoscedasticity or does not have Heteroscedasticity. One way to detect Heteroscedasticity is to look at the plot graph between the predicted value of the dependent variable, namely ZPRED and its residual value SRESID.

3.10. Direct Influence Analysis

1) 3.11.1. Multiple regression analysis

Multiple regression analysis is used by researchers who intend to predict the condition (rise and fall) of the dependent variable (criterion), where two or more independent variables are manipulated predictor factors (increased or decreased in value).

The purpose of multiple regression is to predict the value of the dependent variable based on the values of the existing independent variables and to understand how much influence the independent variables have on the dependent variable. The multiple regression model can be written in the form of a mathematical equation as follows

$$Y = a + N_1 X_1 + N_2 X_2 + N_3 X_3 + \dots + N_n X_n + e$$

Note :

Variable	Note
Y	Variable Dependent
a	Constanta
N	Coefficient Regression
X	Variable Independent
e	Standart Error

3.11. Hypothesis test analysis (t-test)

The hypothesis to be tested in this study is to prove whether there is a significant influence of the three variables. The Null Hypothesis (H_0) is generally formulated to be rejected, then the alternative hypothesis (H_a) can be accepted. This alternative hypothesis is a research hypothesis, namely a prediction derived from the theory being tested.

The rule for the calculation results of the calculated value produced is then compared with the table value at a real rate of $\alpha = 0.05$ or 5% and a series of degrees of freedom (df) of $N-2$ after being compared, a decision is made with the following rules:

- If the $t_{count} > t_{table}$ then it is stated that there is a significant influence.
- If the $t_{count} < t_{table}$ then it is stated that there is no significant influence.

3.12. Simultaneous test analysis (F test)

To find out whether the influence of independent and dependent variables together is significant or not significant.

- If the calculated F value $> F_{table}$ then it is stated that there is an influence
- If the calculated F value $< F_{table}$ then it is stated that there is no influence

3.13. Analysis of Determination Coefficient (R^2)

The determination coefficient is a coefficient that shows the magnitude of the role and contribution of the independent variable in the formation of the dependent variable. The determination coefficient is expressed in a percentage figure obtained by squaring the correlation coefficient (r^2).

3.14. Indirect Effect Analysis

Indirect effect analysis is a technique in inferential statistics used to measure the influence of an independent variable on a dependent variable through an intervening variable.

This means that indirect influence occurs when variable X (independent) influences variable Y (dependent) through variable Z (intervening/mediation). This means that the relationship between X and Y is not direct, but occurs through the intermediary Z.

In this study, the model is a simple and multiple regression model with an indirect influence analysis approach. The use of this model allows researchers to identify the relative contribution of each factor to the competencies formed in the target community of the program. The regression model for indirect influence analysis using intervening variables (mediation) can be built in several separate regression stages. This model generally follows the approach (Baron & Kenny, 1986). To test the model can be explained in the equation, as follows:

a. Regression Model for intervening variable (Z1):

$$Z_1 = a + b_1 X_1 + b_2 X_2 + e_1$$

This regression model is used to see the influence of CSE, and Mentoring on community development:

b. Regression Model for dependent variable (Y1):

$$Y_1 = a + b_3 X_1 + b_4 X_2 + b_5 Z_1 + e_2$$

This regression model is used to see the influence of CSE, Mentoring, and Community Development on Community Competence: The description of the variables in the regression model above is:

VARIABLE	NOTE
Z ₁	Community Development
Y ₁	Competence of Community
a	Clonstanta
b	Slove
X ₁	Program of Corporate Social Entrepreneurship (CSE)
X ₂	Community Assistance
e	Standar Error

4. Result research and Discussion**Analysis of Data****1. Descriptive Analysis**

In conducting data analysis, accurate and reliable data is needed which can later be used. The author collected data by distributing questionnaires, where the research was conducted on a predetermined sample. The steps taken by the author are as follows:

The descriptive analysis conducted in the study is the indicator achievement analysis, where the analysis is calculated based on the number of respondents' answers for each statement item then divided by the ideal score and multiplied by 100% (Hastono, 1999:199) or can be formulated as follows:

$$CI = \frac{JR}{SI} \times 100 \%$$

Note:

- CI = Indicator Achievement
- JR = Numbers Of Respondent Answers
- SI = Ideal Score

Interpretation of data processing based on limits according to Al Rasyid (1994:128) based on this range, 4 (four) criteria can be determined as follows:

- 0 % - < 25% (Minimal – Quartil I) : bad
- 25% - < 50% (Quartil I – Median I) : Not Good
- 50% - < 75% (Median I – Quartil III) : Pretty Good
- 75% - 100% (Quartil III – Maximal): Good

Descriptive testing of a variable is an activity to ensure that the variables studied are indeed feasible and meet the requirements to be studied or do not meet the requirements to be studied.

Descriptive testing produces information on the average value of each variable, standard deviation value, minimum average value and maximum average value. The sub-chapter of Descriptive Test explains the average value of all variables, followed by explaining the

average value for each indicator of the variables studied. The results of the descriptive test for the variables of Governance policy, participatory inclusive, stakeholder engagement, Collaborative Governance and Fostering a Just Twin Transition are presented in table 4.1.1

Table 2. Test Description of All Variables

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Program Corporate Social Entrepreneurship (CSE) (X1)	270	2,72	3,88	3,30	,58
Corporate Social Entrepreneurship (CSE) Mentoring (X2)	270	2,76	3,90	3,33	,57
Corporate Social Entrepreneurship (CSE) Mentoring (X2)	270	2,72	3,78	3,25	,53
Community Competence (Y1)	270	2,65	3,66	3,16	,51
Valid N (listwise)	270				

Source : Questioner (2023)

Paying attention to the information in table 4.1.1, the mean column can be explained that the average value of the Program Corporate Social Entrepreneurship (CSE) (X1) variable is 3.30 (quite good), the Corporate Social Entrepreneurship (CSE) Mentoring (X2) variable is 3.33 (quite good), Corporate Social Entrepreneurship (CSE) Mentoring (X2) gets a value of 3.25 (quite good), Community Competence (Y1) 3.16 (quite good), therefore, referring to Waskito's opinion (2020: 92), it can be said that all the variables in this study are worthy of being studied because this information shows that each variable still has problems, and there is still a chance to improve its average value.

5. Verification Analysis

To answer the problem formulation, the researcher used Path Analysis, the aim of which was to measure the direct influence of exogenous variables on endogenous variables, and the indirect influence of exogenous variables on endogenous variables, through intervening variables. The complete path diagram is as follows:

The method used in this study is path analysis. The author uses path analysis because it is to determine the causal relationship, with the aim of explaining the direct or indirect influence between exogenous variables and endogenous variables. According to Sugiyono (2013:70) path analysis is part of a regression model that can be used to analyze the causal relationship between one variable and another. Path analysis is used using correlation, regression and paths so that it can be known to arrive at the intervening variable. As for the opinion of Riduwan and Kuncoro (2014:2) the path analysis model is used to analyze the pattern of relationships between variables with the aim of determining the direct or indirect influence of a set of independent variables (exogenous) on the dependent variable (endogenous). Path analysis in this study aims to determine the influence of Program Corporate Social Entrepreneurship (CSE), Mentoring Corporate Social Entrepreneurship (CSE), Community Development and Community Competency (Y). Based on the results of data processing, the results of path analysis are obtained which consist of several structures, as follows.

5.1 Path Analysis of Hypothesis 1

Testing The path analysis of the first hypothesis is the influence of the independent variables of Program Corporate Social Entrepreneurship (CSE), Mentoring Corporate Social Entrepreneurship (CSE), Community Development and Community Competency (Y). which obtained the following results:

Table 3. Path Analysis of Hypothesis 1

	Model	Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.637	.521		-	.000

				5.062	
Program Corporate Social Entrepreneurship (CSE)	.186	.044	.263	4.273	.000
Mentoring Coorporate Social Enterpreneurship (CSE),	.499	.059	.432	8.502	.000
Community Competency	.437	.063	.342	6.946	.000

a. Dependent Variable: , Community Development

Source: Data Processing Result, 2021

Based on the table above, the following path equation is obtained:

$$Y = 0.263X1 + 0.432X2 + 0.342X3 + e$$

The regression equation has the following meanings:

1. The coefficient of the Program Corporate Social Entrepreneurship (CSE) path is 0.263 which is positive, this indicates that if the Program Corporate Social Entrepreneurship (CSE variable is increased by one unit, Community Development will increase by 0.263.
2. The coefficient of the Mentoring Coorporate Social Enterpreneurship (CSE), path is 0.432 which is positive, this indicates that if the Mentoring Coorporate Social Enterpreneurship (CSE), variable is increased by one unit, Community Development will increase by 0.432.
3. The coefficient of the path Community Competency is 0.342 which is positive, this indicates that if the Community Competency variable is increased by one unit, Community Development will increase by 0.342.

5.2. Path Analysis of Hypothesis 2

The path analysis in the second hypothesis is the influence of the intervening variable of Mentoring Coorporate Social Enterpreneurship (CSE), on the dependent variable of, Community Development which obtained the following results:

Table 4. Path Analysis of Hypothesis 2

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	6.874	.810		8.482	.000
Mentoring Coorporate Social Enterpreneurship (CSE),	1.276	.060	.902	21.144	.000

a. Dependent Variable: Community Development

Sumber: Result Of Data Processing , 2021

Based on the table above, the following path equation is obtained:

$$Z = 0.902Y$$

The coefficient of the Community Competency path is 0.902 which has a positive value, this shows that if the Program Corporate Social Entrepreneurship (CSE variable is increased by one unit, then Community Development will increase by 0.902.

5.3. Path Analysis of Hypothesis 3

The path analysis in the first hypothesis is the influence of the independent variables of Peogramme Coorporate Social Enterpreneurship (CSE), Mentoring Coorporate Social Enterpreneurship (CSE), , on the dependent variable of Community Development, which obtained the following results:

Table 5. Path Analysis of Hypothesis 3

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	1.220	.789		1.546	.125
Programe Coorporate Social Enterpreneurship (CSE),	.383	.066	.383	5.802	.000
Mentoring Coorporate Social Enterpreneurship (CSE),	.236	.089	.144	2.647	.009
Community Competency	.887	.095	.491	9.308	.000

a. Dependent Variable: Community Development

Source: Result Of Data, Processing 2021

Based on the table above, the following path equation is obtained:

$$Z = 0.383X1 + 0.144X2 + 0.491X3 + e$$

The regressio equation has the following meaning:

1. The coefficient of the Programe Coorporate Social Entrepreneurship (CSE), path is 0.383 which is positive, this shows that if the Programe Coorporate Social Entrepreneurship (CSE), variable is increased by one unit, then Community Development will increase by 0.383.
2. The coefficient of the Mentoring Coorporate Social Entrepreneurship (CSE), path is 0.144 which is positive, this shows that if the Mentoring Coorporate Social Entrepreneurship (CSE), variable is increased by one unit, then Community Development will increase by 0.144.
3. The coefficient of the Community Competency path is 0.491 which is positive, this shows that if the Community Competency variable is increased by one unit, then Community Development will increase by 0.491.

5.4. Analysis of Determination Coefficient

The determination coefficient is denoted by r^2 . This value states the proportion of the overall variation in the value of the dependent variable that can be explained or caused by a linear relationship with the independent variable, in addition (the rest) is explained by other variables. Based on the results of data processing, the results of the determination coefficient are obtained, namely:

6.Hypothesis Test

The hypothesis generally reflects the problem in the research with the aim of encouraging someone to do research and it is also explained that in the hypothesis there are Ho and Ha. The hypothesis proposed and will be proven true in this study. Hypothesis testing in this study uses simultaneous hypothesis testing (f test) and partial (t test).

7.. Simultaneous Hypothesis (F Test)

The F test is a test of the coefficient simultaneously. This test is carried out to determine the effect of all independent variables contained in the model together (simultaneously) on the dependent variable, with the decision-making criteria in the f test, namely as follows:

With ftable obtained from the 5% probability result, $df_1 = 3$ and $df_2 = 104 - 2 = 102$, the ftable result is 2,694. Based on the results of data processing, the results of hypothesis testing with the f test are obtained as follows:

Table 6. F Test Hypothesis 1

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1277.185	3	425.728	395.809	.000 ^b
	Residual	107.559	100	1.076		
	Total	1384.745	103			

a. Dependent Variable: Community Development

b. Predictors: (Constant), Programe Coorporate Social Entrepreneurship (CSE), Mentoring Coorporate Social Entrepreneurship (CSE), Community Competency

Source: Data Processing , 2021

Based on the table above, the results of simultaneous hypothesis testing with the f test, on the influence of independent variables on intervening, obtained the f count result of 395.809 with a significance of 0.000, because the t count result of 395.809 > ftable 2.694 and significance of 0.000 < 0.05, then Ho is rejected and Ha is accepted, so it can be stated that overall the independent variables of Programe Coorporate Social Entrepreneurship (CSE), Mentoring Coorporate Social Entrepreneurship (CSE), Community Competency have a significant influence on the intervening variable Community Competency

Table 7. Test F Hypothesis 2

		ANOVA ^a				
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2520.145	3	840.048	340.123	.000 ^b
	Residual	246.984	100	2.470		
	Total	2767.128	103			

a. Dependent Variable: Community Development

b. Predictors: (Constant), Programme Corporate Social Entrepreneurship (CSE), Mentoring Corporate Social Entrepreneurship (CSE), Community Competency

Source :Data Processing 2021

Based on the table above, the results of simultaneous hypothesis testing with the f test, on the influence of independent variables on the dependent, obtained the f count result of 340.123 with a significance of 0.000, because the t count result of $340.123 > f_{table} 2.694$ and significance of $0.000 < 0.05$, then H_0 is rejected and H_a is accepted, so it can be stated that overall the independent variables of forensic audit, investigative audit and auditor professionalism have a significant influence on the dependent variable of good government governance.

7.1 Partial Hypothesis (T-Test)

The t-test is a partial coefficient test. This test is conducted to determine the effect of each of the independent variables in the model on the dependent variable, with the following decision-making criteria in the t-test:

- $t_{count} > t_{table}$ and the significance value is less than 0.05, then H_0 is rejected and H_a is accepted. This indicates that there is a significant effect of the independent variable on the dependent variable.
- $t_{count} < t_{table}$ and the significance value is more than 0.05, then H_0 is accepted and H_a is rejected.

This indicates that there is no significant effect of the independent variable on the dependent variable. With f_{table} obtained from the 5% probability result, $df=104-2=102$, the t-table result is 1.983. Based on the results of data processing, the results of hypothesis testing with the t-test are as follows:

With f_{table} obtained from the 5% probability result, $df=104-2=102$, the t-table result is 1.983. Based on the results of data processing, the results of hypothesis testing using the t-test are as follows:

Table 8. T-Test

Structure	Coeffisien	t_{count}	t_{table}	Sig (Pvalue)	Conclusion
X1-Y	0.263	4.273	1.983	0.000	Receipt
X2-Y	0.432	8.502	1.983	0.000	Receipt
X3-Y	0.342	6.946	1.983	0.000	Receipt
Y-Z	0.902	21.143	1.983	0.000	Receipt
X1-Z	0.383	5.802	1.983	0.000	Receipt
X2-Z	0.144	2.647	1.983	0.009	Receipt
X3-Z	0.491	9.308	1.983	0.000	Receipt

Source: Data Processing , 2021

8.Path Coefficient Analysis (Direct and Indirect Effect)**8.1 Path Coefficient Between Variables**

To test the influence of intervening variables, the path analysis method is used. Path analysis is an extension of regression analysis. Path analysis uses regression analysis to estimate the causal relationship between variables (causal model) that has been previously determined based on theory. Path analysis itself cannot determine the causal relationship and also cannot be used as a substitute for researchers to see the causal relationship between variables. The causal relationship between variables has been formed with a model based on theoretical foundations. Based on the results of the hypothesis testing analysis, the following research model results are obtained:

Based on these influence models, the influence path model can be compiled as follows. This path model is called path analysis, where the error influence is obtained from the results, as follows:

1. The influence of X1, X2 and X3 on Y = $\sqrt{(1-0.922)} = 0.279$
2. The influence of Y on Z = $\sqrt{(1-0.814)} = 0.431$
3. The influence of X1, X2 and X3 on Z = $\sqrt{(1-0.911)} = 0.298$

8.2. Interpretation of Direct, Indirect and Total Effects

The following are the interpretation results of the calculation of direct effects, indirect effects and total effects Program Corporate Social Entrepreneurship (CSE), (X1), Mentoring Corporate Social Entrepreneurship (CSE), (X2) and on Community Competency (Z) through Community Development (Y).

1. Effect of X1 on Z through Y
 - a. Direct Influence = 0.383
 - b. Indirect Influence = $0.263 \times 0.902 = 0.237$
 - c. Not Influence = $0.383 + 0.237 = 0.620$
2. Effect of X2 on Z through Y
 - a. Direct Influence = 0.144
 - b. Indirect Influence = $0.432 \times 0.902 = 0.390$
 - c. Not Influence = $0.144 + 0.390 = 0.534$
3. Effect of X3 on Z through Y
 - a. Direct Influence = 0.491
 - b. Indirect Influence = $0.342 \times 0.902 = 0.308$
 - c. Not Influence = $0.491 + 0.308 = 0.799$

4. Conclusion

The details of the conclusion in this study are as follows:

1. There is a relationship between the variables of the Corporate Social Entrepreneurship (CSE) Program, mentoring of the Corporate Social Entrepreneurship (CSE) Program, Community Development and Community Competence with Community Development
2. There is an influence of the Corporate Social Entrepreneurship (CSE) Program on Community Development
3. Is there an influence of Community Mentoring on Community Development?
4. There is an Influence of Corporate Social Entrepreneurship (CSE) on Community Competence
5. There is an influence of Community Mentoring on Community Competence
6. There is an influence of Community Development on Community Competence
7. There is an influence of Corporate Social Entrepreneurship (CSE) on community competence, through Community development
8. There is an influence of Corporate Social Entrepreneurship (CSE) on community competence, through Community mentoring

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