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The Implementation Model of Corporate Social Responsibility (CSR): An Indonesian Perspective

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Abstract

This study aims to build the implementation model of CSR from the existing companies in Manado and Minahasa, North Sulawesi-Indonesia. The research used qualitative method. After data are collected, the analysis process begins. There are three phases to data analysis such as data reduction, data presentation and model building. The collected data are reduced according to the implementation of CSR and bring up many themes. Based on these themes, the data are presented and the process to draw conclusion is begun and finally the model is built. To implement their CSR, companies build the concept themes of CSR implementation, provide the CSR funds, and prepare the programs and reports. Business ethics, good corporate governance, compliance in regulation and benefit to society and environment become the concept of CSR implementation. The programs such as charity, philanthropy and community development activities which are done as routine and non routine activities in the short term or long term programs. The funding of these activities needs to be budgeted from their internal policy. The reports include CSR activity reports, financial and annual reports. Therefore, the model is built from the element of concept, funds, programs and reports on their CSR implementation.

Keywords: *CSR concepts, CSR programs, CSR funds, CSR reports, Implementation Model of CSR*

Introduction

Corporate Social Responsibility (CSR) is a hot issue spoken of today. CSR is seen as an obligation for companies to implement it. This is supported by Indonesian Act no. 40 of 2007 on Limited Liability Companies. Article 1 that requires the company to carry out their social and environmental responsibility. The Company is required to participate in sustainable economic development in order to improve the quality of life and the environment for the local community, the general public and even for the company itself.

Therefore, various companies in Indonesia have committed to implement CSR as a manifestation of their concern for society and environment. Although the implementation of the

CSR has been in the legislation, its form of program activities has not been regulated by the government. So far, CSR activities are conducted by companies based on their internal policies.

Based on Mapisangka research, the implementation of CSR programs by BIC company is spread across major activities for the welfare of the community such as education, health, poverty, social, religion, infrastructure, and the environment (Mapisangka 2009). The other research explains that CSR of SBM company is in the form of Social Sport Activity (Tampi 2016). On the other hand, CIA company implements their CSR in partnership between government and society (Sumual 2015). Such programs are training for farmers, provision of clean water facilities, health socialization and intercropping programs. CSR in ICBPSM company is implemented for the welfare of society and environment (Rumambi 2014a).

The existence of regulation that requires companies to implement CSR and its different implementations becomes the basis of this research. Indonesian companies implement their CSR based on the Act, rules or regulation from the government but there is no model of how to implement CSR. The model of CSR implementation has been built by Hermanssson and Olofsson (2008). Their model focuses on the implementation process of planning, implementation, evaluation and improvement. These four steps are the model of effective CSR implementation. Their model focuses on the organizational working process. On the other side, the essence of CSR itself as a form of corporate responsibility for stakeholders. When the regulation requires the implementation of this responsibility, then the responsibility should be concretized in various programs aimed at the welfare of stakeholders. Therefore, a more comprehensive model is required. In this study, researchers examine various aspects and conclude corporate responsibility for stakeholders. The concretization is implemented in various CSR activities implemented for the society and the environment. When company decides to implement CSR, it means there are many factors that must be prepared and considered by the company. These factors become the elements of CSR implementation model.

Literature Review

CSR Perspectives

15

CSR is the company's commitment to improve the community quality of life and to preserve the environment. The existence of Act no. 40 in 2007 becomes an external driver for the company to implement CSR. CSR is not only directed to shareholders (Friedman 1970). The social responsibility for the company as a strategy to increase profit for shareholders actually reflects the capitalist business ideology.

When CSR is viewed from stakeholder theory, the stakeholders are not the only shareholders but there are also other parties who are concerned with companies such as employees, suppliers, consumers, government and society (Freeman et al. 2004). Therefore, the company is not only having limited responsibility for shareholders but also is responsible for all parties which is affected by the company's behavior and decisions.

There are three aspects that need to be considered in carrying out a sustainable business (Elkington 1997). These three aspects include economic, social and environmental aspects. CSR as part of sustainable business practices focuses on community welfare and environmental sustainability.

By looking at the role of the company in the social community, the company acts as an economic institution and also acts as a social institution (Lako 2011). Companies, as social institutions, need to play an active role as moral agents. As moral agents, they can contribute economic resources to empower communities and help to address social issues. In carrying out its function as a moral agent, the company must preserve nature. Companies should realize that they are part of a natural ecosystem. As part of the natural ecosystem, the company lives and is nourished by nature. Companies and nature are interdependent.

Therefore, from Lako's point of view, the company basically has social responsibilities for society and environment because the life and activity of the company are influenced and influence society and environment. If linked with Elkington's Triple Bottom Line concept for the sustainability of the company's business, they need to align their business activities not only focusing on economic aspects but also on social and environmental aspects.

Company has responsibilities to all stakeholders include community (internal and external company) and nature (Rumambi et al. 2014b). That's why company's activities for profit should be in line with the efforts to improve human welfare and preserve the environment through CSR activities. CSR becomes an attitude of respect for the company's stakeholders in sustainable way (Rumambi 2015).

The implementation of CSR for companies in Indonesia is reinforced through Act no. 40 of 2007. Corporate Social Responsibility according to Act no. 40 of 2007 article 1 paragraph 3 is the social and environmental responsibility which is the company's commitment to participate in sustainable economic development. It is meant to improve the quality of life and the environment that is beneficial to the company itself, the local community, and society in general.

According to Suparman (2013), corporate social responsibility is done according to organizational planning. Planning is active and participative in society. Organizational and community relation helps organizations to find the best policy and leads to the welfare of society such as the establishment of social capital as part of corporate social responsibility. Social responsibility is also needed to explain the interaction between the organization and the environment. At the operational level of the company, the social responsibility is adjusted to the company's condition so that its social responsibility needs to be supported by the function of the organization.

On the other hand, the company focuses CSR based on a paradigm that is dominated by the idea of creating "common value" (Rangan et al. 2012). According to this model, business not only plays a role in creating value of shareholders but also creates value of the community as well as manifest itself in the proportion of mutual benefit.

There are various ways for companies to look at CSR:

- a. Just a small talk or compulsion from the company in implementing CSR, because external factors cause environmental problems, reputation and may encourage corporate image.
- b. As an effort to fulfill obligations (compliance), CSR is done because there are regulations, Acts and rules that force companies to carry out social responsibility.
- c. CSR is implemented because of a genuine encouragement of within the company. The company realizes that its responsibility is not merely economic activity to create profits for the sake of its business continuity, but also social and environmental responsibility (Wibisono, 2007).

CSR and Good Corporate Governance (GCG)

Good Corporate Governance is a set of rules governing the relationship between the shareholder, the manager of the company, the creditor, the government, the employees, as well as other internal and external stakeholders relating to their rights and obligations or in other words controlling the company (Forum for Corporate Governance in Indonesia, 2006 in Agoes and Ardana 2011). From research at Sharia Public Banks, Roziq and Danurwenda found that the better corporate governance the company performs, the higher the company's CSR (Roziq and Danurwenda 2012). It can be said that CSR and GCG have a close relationship. The implementation of CSR implies good corporate governance.

According to the Indonesia National Committee on Governance which publishes the "Indonesian Code" of Good Corporate Governance, there are five principles of Good Corporate Governance, namely fairness, transparency, accountability, responsiveness and independence (NCG 2006 in Agoes and Ardana 2011). The principle of transparency requires the obligation of managers to carry out the principle of openness in the decision process and the delivery of information. The principle of accountability requires managers to foster effective accounting systems to produce reliable financial reports. The principle of responsibility requires the managers to give accountability for all actions in managing the company to the stakeholders as a form of trust given to it.

CSR is related to GCG. In the principle of responsibility for GCG, the company must be responsible for all its actions. CSR is an activity undertaken by companies to eliminate the various impacts caused by the existence of company's activity. Therefore, to implement good corporate management, companies need to be socially responsible. Social responsibility is intended for all stakeholders.

When CSR is one of the realization of GCG, the implementation of CSR must be in line with the principles of transparency and accountability. Thus, to realize GCG, the implementation of CSR must be accountable and transparent. Therefore, companies need to conceptualize the implementation of CSR, funding, compiling of various programs and reporting to all CSR activities both quantitatively and qualitatively.

By implementing CSR, corporate behavior focuses not only on efforts to achieve profit but also on showing a concern to society and the environment. The existence of CSR makes the company considerate. Companies in their activities are always focused on their stakeholders. This condition allows companies to realize good corporate governance. Thus, the implementation of the principle of responsibility for GCG can encourage the implementation of CSR to society and the environment (Maryanti and Tjahjadi 2013)

CSR Programs

There are six activities to categorize CSR activities (Kotler and Lee 2005). The six activities include the promotion of social activities (cause promotions), the marketing of related social activities (cause related marketing), corporate societal marketing, corporate philanthropy, community volunteering, and social responsibility business practice.

In the promotion of social activities the company provides funds or other resources by its owned companies to increase public awareness of a social activity. In marketing activities related to

social activities, the company contributes a certain percentage of its earnings to a social activity based on the size of the product sale. While, in corporate social marketing activities the company develops and executes campaigns to change public behavior with the aim of improving public health and safety, preserving the environment and improving the welfare of society.

In contrast, in philanthropic activities the company contributes directly through charity activities for certain communities. In community volunteering activities the company supports and encourages employees and retail traders to volunteer time to help local community organizations and communities targeted by the program. In addition, companies need to execute business activities beyond legal business activities as well as carry out the investments. They are supporting social activities which are aimed at improving the welfare of communities and maintaining the environment.

When viewed from the various activities above, CSR shows a way for companies to contribute to the welfare of society. CSR also provides an opportunity to create a true competitive advantage and a positive reputation for the business world (Smith, 2007; Porter and Kramer, 2006).

CSR Funds and Reports

Each activity raises the consequences of the necessary funds. This also applies to CSR activities. Act no. 40 of 2007 and Government Regulation no. 47 of 2012 do not mention the limits for CSR funds. These Acts and regulations only require companies to implement social and environmental responsibilities. The obligations need to be budgeted and calculated as the cost of the company whose implementation is carried out by taking into account decency and fairness. This is different from state-owned companies. Minister Regulation of state-owned enterprises no. Per-03 / MBU / 12/2016 explains that the funds of partnership and environment development programs (namely PKBL) are taken from the allowance for net income or budget. The amount of funds at most 4% of the projected net profit of the previous year (article 8, paragraph 4). The CSR programs in the form of partnership program and community development.

To realize the GCG, companies are required to implement the principles of transparency and accountability. In the context of transparency and accountability, companies need to inform their CSR implementation to stakeholders. Information on the implementation of CSR is contained in various forms of reports. The company is required to submit an annual report (Rule of X.K.6). The information presented in the annual report is related to corporate governance and corporate social responsibility.

In stakeholders theory, any information needs to be communicated to stakeholders including CSR so they know the CSR activities of the company. By knowing the existence of CSR activities, the stakeholders will trust the company as an organization if they are not only profit-oriented but also socially and environmentally attentive. Disclosure of CSR information on the report fosters a positive image. In the perspective of the legitimacy theory, it is important for companies to get the legitimacy of society in running their business.

Research Methods

This research uses qualitative research approach to explore, describe, analyze and build the model of CSR implementation on SBM company in Manado, CIA company in Minahasa and ICBPSM

company in Manado. They are all in North Sulawesi-Indonesia. The three selected objects represent the companies in the field of room service and production services. Researchers collect the data through document studies of annual reports, financial reports, corporate CSR reports and research results from Tampi (2016), Rumambi (2014a) and Sumual (2015)i. After that, the next step is analyzing the data. Data analysis refers to the data analysis phase from Miles and Huberman. It consists of three stages, namely data reduction, data presentation and conclusion (Miles and Huberman, 1992). The collected data are reduced according to the topic of CSR implementation and researchers find the themes of CSR implementation. The themes are CSR concepts, CSR funds, CSR programs and CSR reports. The data are presented based on the themes. After that, the conclusion is attracted to build the model of CSR implementations.

In addition, to enrich the results of this study, researchers use literature studies so that the application of CSR can be built. The literature studies were conducted using journals, company websites and reference books related to CSR

Identification of CSR Implementation

The motivation and concept of CSR implementation

Motivation is the reason for company's to do something or act for something. Concepts are the most basic of our ideas and beliefs. A concept is born from the motivation that becomes the reason for the drafting of the concept. The concept becomes the basis of the existence of an activity.

SBM performs CSR as an obligation that must be fulfilled by the company. The obligations are in the form of awareness of the surrounding community and the environment. By implementing CSR, companies get a positive image and their efforts are accepted by society. The existence of Government Regulations and Regulations on social and environmental responsibilities is also a factor that encourages companies to implement CSR.

CIA implements CSR as a form of corporate business ethics implementation. This is evident from their vision to improve people's living standards and the company's ongoing efforts to improve their business performance. The company's commitment to implement CSR is set out in the company's article 60 regulation. The Company also conducts CSR to fulfill the mandate of Act no. 40 of 2007 and Act no. 25 of 2007.

For ICBPSM, CSR implementation is a manifestation of GCG. ICBPSM is committed to implementing GCG to enhance long-term value for shareholders and all stakeholders. Therefore CSR is an ongoing activity. In carrying out CSR activities, ICBPSM refers to the various regulations applicable in Indonesia and implements the principles of GCG in their CSR management.

CSR Funds

To run CSR programs, the company certainly requires a certain amount of funds. In SBM, CSR funds are budgeted by Human Resource Development (HRD). CSR budgeting is based on the cost/realization of the previous year's budget. The company did not specify a certain percentage. If in the current year more funds are needed, then the financing of social activities may exceed the budgeted funds. For environmental activities, the funds are budgeted by the engineering department.

Unlike the CIA, CSR funds are allocated at 1% of earnings with a ratio of 0.3% for environmental activities and 0.7% for social activities. When viewed from ICBPSM, funding activities are based on the proposed of branch office to headquarters. The amount of funds proposed is adjusted to the needs of the branch office.

CSR Programs

Talking about budgeting cannot be separated from the various programs planned. Funding support and activity planning are interdependent. It is impossible for a company to run CSR activities without any clear funds and vice versa.

The implementation of CSR on SBM is regulated by the HRD department. The activities are focused on employees, communities and environment. SBM is granted freedom by SBI (as head office) to determine their CSR program. CSR program is in the form of social and environmental activities. It is called Social Sport Activity. Some activities are carried out regularly and some are not.

Social activities are carried out in the form of religious, health, social solidarity, sports, public safety and social activities. Community social activities are basically a charity activity of the company against those who are experiencing a difficulty or a disaster. For the environment they do waste processing and consecration work.

In implementing their CSR, CIA focuses on the four pillars of social responsibility. The implementation areas of CSR include food security and nutrition, education and environment. In implementing their activities, CIA not only depends on themselves but also on getting a partnership with various parties such as government, self-help institutions, educational institutions and others.

CIA's CSR program is divided into charity activities, philanthropy activities and community development. Charity and philanthropy activities are conducted by the company for short period of time. Community development activities are done in the long run. Charity activities such as providing clean water facilities, tree planting and volunteer work involving employees. Philanthropy activities include health socialization and certified training for farmers. Community development activities (approximately three years) are in the form of intercropping program partnership with government and farmers. Farmers were given seeds, training, funding and mentoring.

ICBPSM's CSR program is implemented to contribute to the welfare of community and environment. CSR program is divided into three parts such as social, community and environmental activities with reference to the five pillars of CSR implementation. Similar to SBM, ICBPSM's CSR activities are also divided into routine and non-routine activities. Routine activities comprise blood donation, waste processing and religious activities. Non-routine activities consist of mangrove seedlings, beach clean-up and humanitarian solidarity (in case of disaster). In addition, ICBPSM also conducts community development activities for boiled noodle traders.

CSR Reports

Speaking of reports, it cannot be separated from the cost as report element. In this case, the cost of CSR issued by the company based on **Act no. 40 of 2007 and Government Regulation no.**

47 of 2012 is charged as the cost of the company by considering its decency and fairness. Under these acts and regulations, it is clear that CSR costs can be recognized and charged by the company in the current period.

To realize the principle of transparency and accountability, SBM prepares monthly CSR report. The CSR report is in the form of activity report for certain period. This CSR report is submitted to the head office. The head office prepares the financial statements and annual reports.

In SBM, the costs of CSR programs are included in the financial statements as the other expenses account. These expenses are part of the HRD department cost namely social activities expenses. For waste treatments, they are grouped in engineering departments as miscellaneous accounts namely engineering expenses.

The CIA recognizes the CSR cost as an expense of the current period. The expenses are reported in the financial statements. One source of financial statements is a CSR activity reports from each region. In addition to the financial statements, the company also makes an annual report. ICBPSM recognizes their CSR costs as other general expenses in the HRD cost group. The reports include CSR activities report, financial reports and annual reports.

CSR Implementation Model: A Discussion

The model is a representation of a particular object. As a representation of an object then the model is made of elements that form or simulate objects of the model. The object in question is the implementation of CSR. Therefore, the model is built into a representation of CSR implementation.

To implement CSR, companies need to formulate the implementation concept of their CSR. From the various implementation concepts which are implemented by the three companies mentioned above, it can be said that each company has a certain motivation that encourages them to carry out social and environmental responsibilities. The motivations are awareness, obligation and positive image. As stated by the three companies, in carrying out their operations, they are not focused only on profit-seeking but also on improving the people's welfare and environmental sustainability. By not making profit as the sole purpose shows the good intentions of the company to society and the environment. It means the company has an awareness to do CSR. Awareness to care about people and the environment causes the company to run an ethical business. That's why CSR implementation is conceived as the form of business ethics and GCG practices.

The presence of Act and Government Regulation on social and environmental responsibility push the company to implement CSR. CSR is conceived as the company compliance in regulation. When CSR implementation is conceived, company needs to think of the fund for realizing their concept.

Act no. 40 of 2007 article 74 paragraph 2 and Government Regulation no. 47 of 2012 states that companies need to budget funds for social and environmental responsibility activities. Budgeting is done with due attention to its propriety and reasonableness. Conversely in the Minister Regulation of state-owned enterprises no. Per-03 / MBU / 12/2016 explained that CSR funds of state-owned enterprises derive from net income or budgeted funds. This CSR funds is used to partnership and community development programs. In article 8, paragraph 4, the amount of funds is at most 4% of the previous year's net profit projection.

Based on what the three companies do and refer to the prevailing regulations, CSR funds need to be budgeted by each company. The amount of CSR funds is determined based on their internal policy. With the availability of funds, companies need to formulate what programs to be done.

The various CSR programs outlined above showing the company's CSR program are based on activity types. It consists of charity, philanthropy and community development activities. It is aimed to the community and the environment. CSR activities are based on short and long term implementation periods. Based on the frequency of implementation, the CSR program is also divided into routine and non-routine activities. It is seen that the company in determining its CSR program is adjusted to the internal policy and the company's operating activities.

This is in contrast to the category of CSR activities from Kotler and Lee. CSR activities according to them can be categorized into promotion of social activities, marketing related social activities, corporate social marketing, philanthropy, social worker, and socially responsible business practices (Kotler and Lee, 2005).

As the consequences of program implementation and use of funds, companies need to prepare a report. The existence of the CSR report is a manifestation of the transparency and accountability principles of the company for the implementation of GCG. Therefore, costs incurred and the results achieved in every activity should be communicated to stakeholders. In disclosing the cost of CSR, the company may choose an alternative recognition of such costs as other costs or other general expenses. Company can communicate their CSR activities and expenditures in CSR activities reports, financial reports and annual reports.

The information is disclosed in these reports includes quantitative and qualitative information. Quantitative information is in the form of numbers while the qualitative information is in the form of activity photos, pictures and descriptive narrations.

When the company decides to implement CSR, it means there are many factors that motivate the company. Based on this motivation, the company formulates the concept of their CSR implementation. From the concept, they compile form of programs and funding. To fulfill the principle of accountability and transparency, CSR activities and costs incurred need to be disclosed in a report.

So far, CSR is understood and implemented differently by each company. Act no. 40 of 2007 and Government Regulation no. 47 of 2012 require every company to carry out corporate social and environment responsibility. The implementation form is not regulated. Therefore, each company formulates its own model of CSR implementation.

From the companies' practices, the model of CSR implementation can be shown as follows,

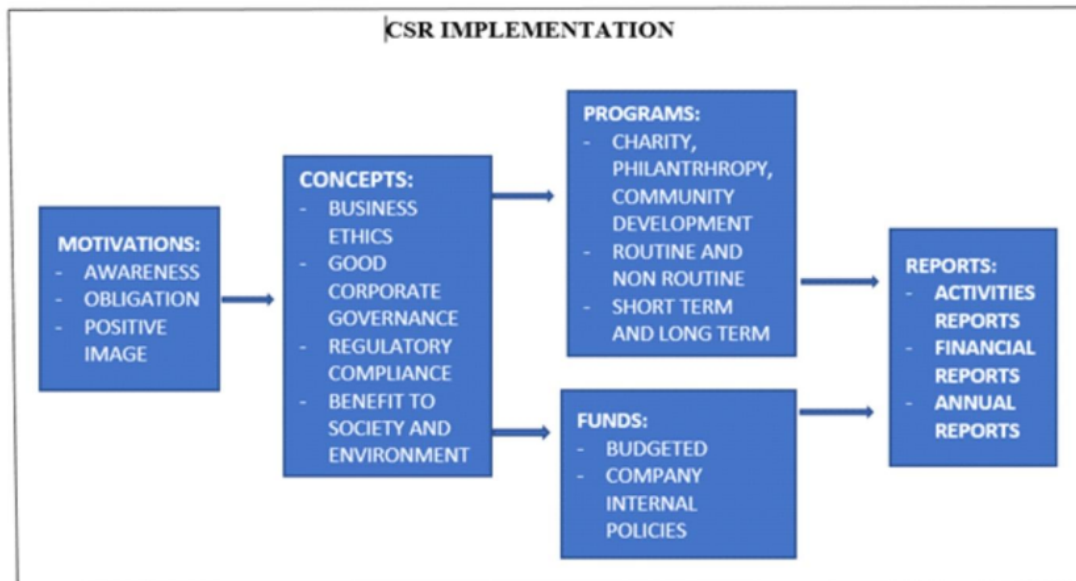


Figure 1. The Implementation Model of CSR

In general, CSR practices under the Indonesian act and regulation such as Act no. 25 Of 2007, Act no. 40 of 2007, Government Regulation no. 47 of 2012 and Minister Regulation of State-Owned Enterprises. Based on the practises of the companies, this research finds that there are more aspects to concern if we want to implement CSR. The new aspects of this study are different from Hermansson and Olofsson study's. Hermansson and Olofsson model's uses various aspects of organizational working process (2008). This study uses motivation, concept of implementation, programs, funds and reports as new aspects to describe CSR implementation for stakeholders welfare. Company implements CSR base on their motivation to do CSR. From the motivation, company need to conceptualize their concept of CSR implementation. After that they must prepare the funds, actualize their concept in various programs and make reports as the form of transparency and accountability.

Conclusions

Ethical business is a business activity which is focused not only on corporate profits but also on society and environment. There are five elements to build the CSR implementation model. *First*, there is a motivation such as awareness or obligation to do CSR or wants to have a positive image in the community. *Second*, this motivation encourages companies to conceptualize their CSR. Business ethics, good corporate governance, regulatory compliance and benefit to society and environment become the concept of CSR implementation. *Third*, companies formulate the CSR programs. Their programs such as charity, philanthropy or community development. These programs can be carried out routinely or non-routinely activities in the short term or long term programs. *Fourth*, to do their programs, companies determine the CSR activities funds. The funding of these activities need to be budgeted based on their internal policy. *Fifth*, all CSR activities are reported to CSR activity reports,

financial reports and annual reports. The model offered in this study adds a new aspect of the previous CSR model which is used various aspects of organizational working process.

The model which is built in this research becomes the guidelines on various companies to fulfill their obligations or awareness towards the implementation of Law No. 40 of 2007. It is expected that CSR implementation model can enrich the theory of CSR in general and accounting for social responsibility in particular. The model of CSR implementation can be used by the company as an evaluation material. The results of this study open a space for further research in the form of implementing and evaluating the model or follow up this research with monitoring and auditing activities on the implementation of CSR. Other than that, the use of limited objects makes this study have a limitation.

Note

¹ The data is used in this research is taken from Rumambi, H. D. (2014a). Konsep Tanggungjawab Sosial Perusahaan dalam Perspektif Ajaran Sosial Gereja Katolik. *Disertasi*. Universitas Brawijaya; Sumual, R. (2015). Analisis Penerapan Corporate Social Responsibility (CSR) pada PT. Cargill Indonesia Amurang. *Tugas Akhir*. Politeknik Negeri Manado; Tampi, S. (2016). Penerapan Corporate Social Responsibility (CSR) dan Pengungkapan dalam Laporan Keuangan pada SBM. *Tugas Akhir*. Politeknik Negeri Manado.

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