

Effective Information Management Model in Implementing PT Polytama Propindo's CSR Program

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Abstract – One of the implications of mandatory CSR implementation in Indonesia is informing the community (disclose) about CSR implementation and company stakeholders. The problem analyzed in this research is the negative perception of the surrounding community towards the company, which in turn leads to problems in managing and disclosing information. The research problem was analyzed using General System Theory (GST) and Organizational Information Theory (Karl Weick). GST leads to an understanding that companies and society, including other stakeholders, are one unit (holism). Organizational Information Theory (Karl Weick) is used to analyze how companies overcome ambiguity in the input they receive from the external environment. This research uses a postpositivism paradigm and a qualitative approach. The method used is a case study with a single case multilevel analysis model. The research results show that PT Polytama Propindo has implemented CSR as proven by successfully obtaining PROPER Green Rating (2018, 2019) and Gold Rating (2020, 2021, 2022). However, other findings in this research seem to negate PT Polytama's achievements in implementing CSR, because the community around the company area (Limangan Village) still has a negative perception of the company. The finding of input (negative perception) from PT Polytama's external environment led to other research findings, namely regarding the importance of building an empowerment program as an "alternative way" for two-way communication with the community in Limangan Village. This finding is also the output of PT Polytama's efforts to unravel the ambiguity behind the negative perceptions of the Limangan Village community.

Keywords – CSR, PROPER, Perception, Information Processing, Disclosure, PT Polytama Propindo

I. INTRODUCTION

Corporate Social Responsibility (CSR) has become part of a global issue apart from democracy and human rights issues (Sunaryo, 2015). Now, many companies in the world are integrating CSR principles into business practices (Aspal & Singh, 2020; Kabir & Akinnusi, 2012; Ofori & Hinson, 2007). This phenomenon shows a tendency that companies are increasingly realizing the importance of implementing CSR and taking part in its implementation (Mark-Herbert & von Schantz, 2007). The emergence of this new awareness then leads to the need to understand CSR principles well and how to manage CSR implementation effectively and efficiently, starting from the planning, implementation, monitoring and evaluation processes.

This is the initial consequence that companies (corporations) must face behind adopting CSR into business practices. However, the challenges of CSR adoption are believed to bring sustainability benefits to companies (Feng et al., 2022; Malpani & Ghosh, 2022). From various studies that have been conducted, these benefits include increasing customer loyalty, brand recognition, reducing the risk of government sanctions, or in the long term increasing the company's competitive advantage (Jo & Harjoto, 2011; Porter & Kramer, 2006; Servaes & Tamayo, 2013).

In the context of implementing CSR in Indonesia, its development found momentum after the ratification of Law Number 40 of 2007 concerning Limited Liability Companies and Law Number 25 of 2007 concerning Capital Investment, where CSR has

a position as a legal obligation that companies must comply with. As an obligation, whether they like it or not, companies must implement CSR as a form of compliance with the law. It is also hoped that the ratification of these two laws will bring change, especially changing the face of business in Indonesia so that it is moved to maintain a balance between economic, social and environmental interests (sustainable development) (Lako, 2011).

Another strategic consequence behind adopting CSR is the need for companies to design appropriate communication strategies so that CSR implementation can be known to the public (Ajayi & Mmutle, 2021; Chung & Lee, 2022; Pilgrim & Bohnet-Joschko, 2022; Shang et al., 2022), whether done through annual reports (Qu, 2022), official company websites (Chaudhri & Wang, 2007), or via social media (Shang et al., 2022; Vogler & Eisenegger, 2021). For these various communication strategies, the most important thing that needs to be emphasized is: "CSR communication must be trustworthy, educational, informative and free from excessive emotional content" (Rusdianto, 2013). Guided by these principles, good CSR communication can be developed and support the effectiveness of CSR implementation.

The development of CSR as above shows a paradigm shift in the business world. These shifts are: (1) orientation from shareholder value to stakeholder value (Carroll, 2021; Ching & Gerab, 2017; Lako, 2011; Solihin, 2009); and (2) an approach from an economic growth orientation to sustainable development (Lako, 2011; Solihin, 2009; Suhairi, 2012).

Then, what indicators can be used to assess that a company has implemented CSR within the framework of sustainable development? To inform the wider community, the company will report information regarding its CSR activities through a sustainability report. The sustainability report will describe the impact of the company's operations related to economic, social and environmental aspects.

However, disclosure of information through annual reports and sustainability reports is often unable to reach the public or other stakeholders (Simmons Jr et al., 2018). In Scandellius & Cohen's (2016) study, disclosures made by companies tend to use a one-way approach because they are made based on the company's perception. This means that the company does not take into account the various information needs of stakeholders, so it is possible that there is certain information that is not included in the annual report or sustainability report, while this information is really needed by stakeholders.

Realizing sustainable development within a CSR framework is also a concern for PT Polytama Propindo. In this context, company activities are as far as possible able to maintain harmony between economic, social and environmental interests. As a petrochemical company, and as one of the largest polypropylene resin producing companies in Indonesia, PT Polytama Propindo adopts CSR practices consistently and sustainably (PTPP, 2020a).

The implementation of this CSR also produced results and achievements such as receiving the Green Rank PROPER award (2018, 2019) and Gold Rank PROPER (2020, 2021, 2022). Apart from that, PT Polytama Propindo won awards at the "Indonesia Corporate Social Responsibility Award 2021" and "Indonesia Best CSR Award with Outstanding Program in Local Community Basic Needs Support".

These various achievements can certainly be clear evidence of the consistency between the CSR vision and mission promoted and the reality on the ground (PTPP, 2020a). However, this achievement still leaves blind spots as revealed in Environmental and Social Due Diligence (ESDD) (PTPP & CGIF, 2021). The report shows that the community around the PT Polytama Propindo plant site area has a negative perception of the company. This negative perception stems from black out events due to technical problems while the production process was running. When a black out occurs, the chimney or flare stack will automatically emit a large fire because it has to dispose of the remaining material or fuel. Even though this situation is normal, this is not the case for the people of Limbangan Village, especially those whose houses or residences are close to the PT Polytama Propindo plant site. When a black out occurs, the impact they feel is heat radiation (hot air) and noise.

According to Wood, (2013), negative perception is an active process of creating meaning by selecting, arranging, and interpreting objects and events (a large fire coming out of a chimney when a blackout occurs and causing heat and noise). When the senses (eyes) respond to this event, which is followed by a thinking process (interpretation), a certain understanding regarding black out is developed; This understanding is that there are potential dangers that can threaten safety. This initial negative perception then leads to an assessment that the company does not care about the dangers that might threaten them.

Meanwhile, the source of the problem behind the negative public perception is that there is no effort to disclose information related to safety aspects when a blackout occurs. So, people don't know about the safety aspects when a black out

occurs, including black out as something that cannot be avoided when technical problems occur in production. From the statement above, it is clear that information relating to safety aspects when a black out occurs is not known to the people of Limbangan Village, especially the affected residents. In other words, it can be said that an information lost condition has occurred (Tench et al., 2014), where information (messages) regarding safety aspects when a blackout occurs does not reach the public. The information lost proposition states that when a communication message is not sent, is damaged or lost during the transmission process, it can be said that the company has wasted its efforts in implementing CSR.

According to Karl Weick (West & Turner, 2008), information lost shows how information related to safety aspects is not processed and continued by the company so that the information is not known to the people of Limbangan Village (West & Turner, 2008). Here we can see that there is an information gap between "what society understands" and "what really is". Weick suggests that a plan to understand the messages the company receives (negative perceptions of the community in Limbangan Village) needs to be made so that these messages can be understood more easily and become more meaningful, including the information contained in the sustainability report or annual report. According to Weick, this process is the first stage in describing information (enactment), and is followed by the selection stage where the company needs to analyze what is already known and choose the best method to obtain additional information so that ambiguity can be reduced. In the final stage (retention), Weick states that information that has been processed (interpreted) can be stored and used (delivered to people within the company) (West & Turner, 2008).

Passing on information that has been interpreted leads to the need for companies to look for appropriate communication channels rather than relying on formal reporting (sustainability reports or annual reports), which have been proven unable to reach the community around the company. The study of Tench et al. (2014) explained that various channels and efforts are needed to ensure CSR information can be seen and accessed by all stakeholders so that information exchange can be built (Tench et al., 2014).

Based on the explanation above, companies must find alternative ways (other communication channels) in a timely manner, in an accessible place, in a form and language(s) understandable to affected people and other stakeholders which emphasizes a larger social communication network and while also being able to bridge communication between the company and the surrounding community. This alternative path, according to GST, which also influenced Karl Weick's thinking, is "something" that cannot be avoided, because companies will always have social interactions, and thus they must be able to adapt in the midst of their social environment (West & Turner, 2008).

From the social interactions between companies and society, it is hoped that finding alternative paths (equifinality) can be part of building mutual understanding, one of which is marked by society's positive perception of the company. So, companies can achieve this goal (building shared understanding) from different paths, because disclosing environmental management information is no longer enough if they only rely on annual reports and sustainability reports. Thus, what is needed by companies is organizing information and building alternative paths so that they can bridge the communication process between the company and the surrounding community.

II. LITERATURE REVIEW

2.1. General System Theory (GST)

According to General System Theory (GST), an organism will always interact with its external environment. So, organisms cannot be understood in isolation, but must be seen in relationship to their external environment. When General System Theory is applied in the corporate context as a social and economic institution, the existence of a company can be likened to an organism that is dependent on its external environment, namely the social structure of society, where the two will always interact with each other..

General System Theory in this study is used to understand the position of PT Polytama Propindo with society in a larger social system, where the two will always be connected and influence each other. Therefore, companies cannot consider society as a separate entity. So, the company's relationship with the surrounding community (local community) is absolutely two-way and always interacts with each other (West & Turner, 2008).

2.2. Organizational Information Theory

Organizations consist of a group of individuals as members, where each individual has a task in running the organization. In its activities, organizations receive various information from within and from outside. The information received is then managed so that it brings benefits to the organization. However, there are times when information entered or received is not processed or continued due to certain conditions. Or, the information received is ambiguous, and a process is needed to be able to interpret the ambiguity of the message so that the true meaning can be known.

In order to handle the variety of incoming information, Karl Weick developed an approach to explain the process by which an organization collects, manages and uses the information it receives. An important factor emphasized by Karl Weick is the organization of information (information processing) or the exchange of information that occurs within the organization and how members take steps to understand the information they receive (West & Turner, 2008).

Weick states that the process of reducing ambiguity can be complex (West & Turner, 2008), and organizations evolve through three stages of integrating rules and cycles so that information can be understood more easily and become more meaningful. The process of reducing ambiguity is an interpersonal process and occurs in three stages, namely enactment, selection, and retention.

The use of Organizational Information Theory aims to understand and analyze how PT Polytama Propindo receives information from its external environment (enactment), which in this case comes from the government (KLHK) and the Limbangan Village community (Ring 1), to then try to explain the various ambiguities that may exist. in this information (selection), and at the next stage take the necessary strategic actions (retention).

2.3. Corporate Social Responsibility (CSR)

The CSR concept generally covers various aspects such as: (1) community involvement in the company environment; (2) concern related to employee welfare; (3) commitment to reduce pollution; (4) energy conservation; (5) creating more environmentally friendly products; and (6) environmental issues related to the company (Elijido-Ten, 2007).

The scope outlined by (Elijido-Ten, 2007) is also in line with the CSR guidelines or procedures outlined in the UN Global Compact initiated by former UN Secretary General Kofi Anan (Kartini, 2020), which has four (4) scopes. With the implementation or guidelines initiated by the UN Global Compact, corporations, government and society can understand the scope and substance of CSR implementation (Kartini, 2020). The four things referred to are: Human Rights, Labor Regulations, Environment and Anti-Corruption.

2.4. Community Relations

In this study, what is meant by community is the community around the company, namely the people of Limbangan Village, Lombang Village and Tinumpuk Village. Baron (1995) states that community relations are partnership relationships that are mutualistic or mutually beneficial; This relationship goes beyond charity in terms of supporting or funding community activities. In the context of this research, the implementation of social responsibility becomes a warm "space" for building community relations in the true sense, especially to build a shared understanding that activities to build community relations are not activities from the company for the community, but rather activities for the company and the community.

The community relations concept used in this study aims to emphasize a mutualistic relationship that is built between PT Polytama Propindo and the community, which in this study is represented by three villages around the company. Even though the community is part of the company's stakeholders, this research chooses the term community relations to represent the company's relationship with the community. Apart from that, the discussion was only aimed at the community around the company and did not discuss the company's relationship with other stakeholders.

2.5. Information Disclosure (Sustainability Report)

In this research, sustainability reports and other voluntary reports are used to assess whether a company's environmental performance is good and meets established standards. The concept of information disclosure will be used to see the extent to which companies disclose information related to environmental management. What is no less important is analyzing whether the local community can access the information that has been presented. Meanwhile, to be able to build communication with the local

community, the reporting made, as can be seen in the Annual Report and Sustainability Report, can provide the information needed by the local community. However, the word or term emission is a familiar word or term. However, whether these words or terms can also be easily understood by farmers in Lombang Village, Tinumpuk Village and Limbangan Village.

2.6. Persuasion

The definition of perception is explained by Wood (2013) as an active process of creating meaning by selecting, arranging, interpreting people, objects, events, situations and other phenomena. According to Wood, humans do not passively accept every event that occurs, but actively feel what happens to themselves, other people, and the interactions within them. In doing this, humans only choose the important things. The meaning given to an event depends on the interpretation given to it. So perception is not as simple as simply receiving information from outside the body, but requires expending a lot of energy and effort to create meaning from an event (Wood, 2013).

In this study, the event experienced by the community was seeing a large fire coming out of the flare stack. When the senses (eyes) respond to this event which is followed by a process of thinking or interpretation, a certain understanding of the large fire that comes out of the flare stack is awakened; The understanding that emerged was that this large fire posed a danger or could even threaten safety. A negative initial perception, followed by psychological discomfort, then leads to subsequent judgments, such as the company ignoring the community, not paying attention to the safety aspects of the surrounding community, and so on.

III. RESEARCH METHOD

This study uses a postpositivism paradigm and a qualitative approach, because the studies in this research cannot be measured with numbers. In this study, the numbers are inadequate to describe the relationship between PT Polytama Propindo and the Limbangan Village community. This relationship has a qualitative assessment, which in this study includes: perceptions, opinions, understanding, individual knowledge related to a particular object (environmental management and its impacts). The qualitative approach is also in accordance with the case study method used in this research.

Research data sources consist of primary data sources and secondary data. Primary research data comes from interviews with key informants whose determination was carried out purposively. The research secondary data sources were obtained from the Annual Report, Sustainability Report, Environmental and Social Due Diligence Final Report, and other reporting media issued by the company (2020-2022). Other secondary data are books and reputable journal articles that can support this research.

To support in-depth interviews and the use of secondary data, this study also uses Focus Group Discussion (FGD) to support the validity of research data (triangulation of data sources). The data that has been collected is analyzed using the Miles & Huberman interactive analysis model, which divides the steps of data analysis activities into data reduction, data presentation, and verification.

IV. RESEARCH FINDINGS

4.1. Implementation of PT Polytama Propindo's CSR

The aspect of environmental (planet) management is a very important aspect, because the operation of PT Polytama Propindo is an industry that has a high risk of causing environmental damage such as environmental pollution (water, air and land), energy consumption, hazardous waste accumulation, or gas leaks.

The parameter used by researchers in this study to assess whether a company's activities do not have a negative impact on the environment is the company's participation in the PROPER program. PROPER is a Public Disclosure Program for Environmental Compliance. PROPER is not a replacement for existing conventional compliance instruments, such as civil and criminal environmental law enforcement. This program is complementary and synergistic with other compliance instruments. In this way, efforts to improve environmental quality can be carried out more efficiently and effectively. As government policy implemented by the Ministry of Environment and Forestry, PT Polytama Propindo's participation in the PROPER program can be a reflection of the company's compliance with applicable laws and regulations.

PT Polytama Propindo 's participation in the PROPER program which subsequently succeeded in achieving PROPER GREEN Rank (2018, 2019) and PROPER GOLD Rank (2020, 2021, 2022) shows that PT Polytama Propindo's CSR

implementation is in line with the CSR guidelines issued by the UN Global Compact. So, PT Polytama Propindo's CSR implementation, one of which is reflected in its achievement of the PROPER ranking, is no longer simply implemented on the basis of charity, but has been implemented substantially, covering aspects of profit, people, and planet.

With PROPER becoming government policy and implemented by the Ministry of Environment and Forestry, the company's environmental performance is disclosed to (1) the community, (2) company, and (3) local governments (KLHK, 2019). This means that through disclosure of environmental performance, which can be accessed via the official KLHK PROPER website (<https://proper.menlhk.go.id/proper/home>), stakeholders can access information on the company's environmental performance without being constrained by space and time constraints.

4.2. Negative Perception from Surrounding Communities (Limangan Village)

Building harmonious relationships with the community around the company (Ring 1) is part of the sustainability mission that PT Polytama Propindo wants to achieve, namely becoming a company that has high social concern for the surrounding community. From the company's social concern for the surrounding community, it is hoped that harmonious and mutually beneficial relationships will be built for each other.

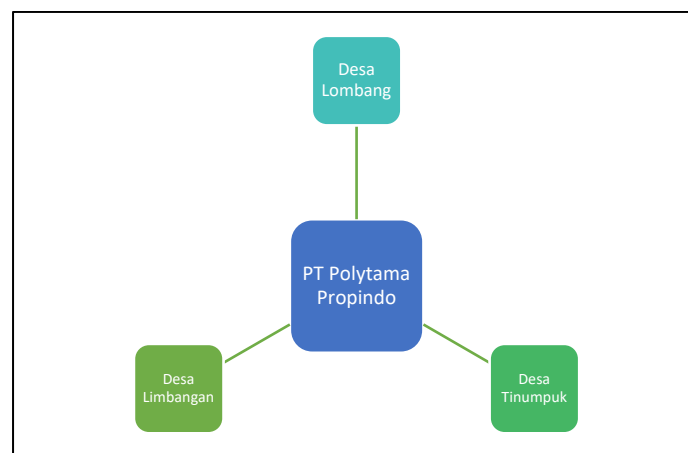


Figure 1. PT Polytama Propindo and the Community in the Company's Ring 1 Area

However, this relationship was challenged due to the black out incident which ultimately gave rise to negative perceptions from the people of Limangan Village towards PT Polytama Propindo. This negative perception, which occurred due to technical problems in the production process, causing black out, occurred because of gaps in information regarding black out. This means that there is information that the public does not know about flare stack. What the Limangan Village people don't know is:

1. The existence of the flare stack takes into account safety and environmental aspects;
2. In emergency conditions, the flare stack can emit larger flames including noise and heat radiation; and
3. If a large fire does not come out of the flare stack when an emergency occurs, then a greater danger and threat to life safety could occur.

As a result, the large fire that came out of the flare stack during a blackout was interpreted as a disturbing event, while the roaring sound followed by hot air was interpreted as an event that might threaten their safety. This interpretation, which emerged due to an information gap (information lost), led to the assessment that the company did not pay attention to aspects of public safety because it allowed a large fire to just escape from the flare stack, as well as not providing information and compensation.

That is the unique picture of the Limangan community when they faced a black out event, which occurred due to technical problems in production, although this unique picture may be different from the existing reality. What can be explained here is that this unique picture emerged due to an information gap (information lost) because the public did not know the actual information about flare stacks and their functions.

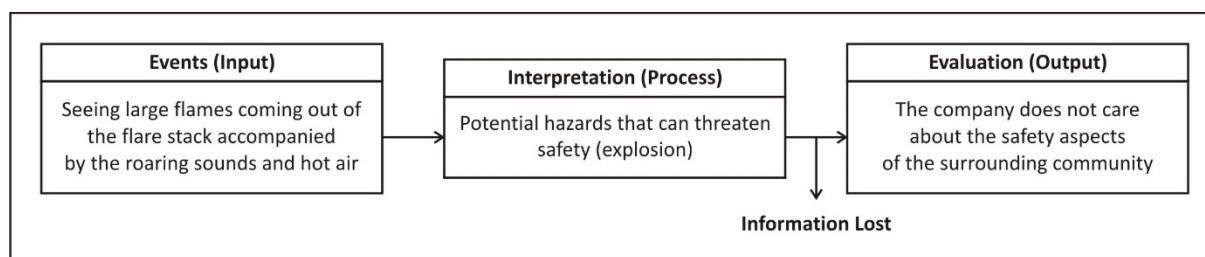


Figure 2. Process of Forming Perceptions of the Surrounding Community towards PT Polytama Propindo

Source: Processed by Researchers (2023)

4.3. Information Processing and Disclosure

When CSR has been adopted in business practice, the next thing that is no less important is to inform the company's CSR performance so that stakeholders can assess whether the company's CSR implementation has gone hand in hand with the spirit of sustainable development.

Apart from sustainability reports, PT Polytama Propindo also utilizes other communication channels to reach its stakeholders. In this study, the stakeholders referred to are the people of Limbangan Village, Lombang Village and Tinumpuk Village. Of these three villages, this research will focus on the people of Limbangan Village, a village that is located next to PT Polytama Propindo but is not reached by the sustainability report.

Specifically, the approach taken by PT Polytama Propindo in order to build relationships with the Limbangan Village community is: employment, implementation of CSR activities in the factory environment, visits and communication with the village government (PTPP, 2020b, 2021, 2022). However, in responding to incidents when black outs occurred, PT Polytama Propindo was faced with socio-cultural challenges that could not be avoided.

What PT Polytama Propindo did was communicate with the Head of Limbangan Village (Kuwu), instead of meeting the community directly, and this is a reality that PT Polytama Propindo cannot avoid. In contrast to the other two villages (Lombang Village and Tinumpuk Village), which already have empowerment programs as communication channels, such as the I-MASARO Program in Tinumpuk Village or the Pindang Lombang Development Program in Lombang Village, PT Polytama and the Limbangan Village community do not yet have an empowerment program as space to communicate directly with the Limbangan Village community (*communication based on program*).

The empowerment program as an embodiment of communication based on program is the result of information processing carried out by PT Polytama Propindo when receiving input from the surrounding community. This is also a way out in facing social and cultural challenges to be able to communicate directly with the community. This means that communication based on programs can be the answer in managing negative perceptions from the people of Limbangan Village.

V. DISCUSSION

The empowerment program is an alternative way for PT Polytama Propindo to build communication relations with the surrounding community, namely the community in Limbangan Village, Tinumpuk Village and Lombang Village. In this study, the researcher terms the communication process through the empowerment program as communication based on the program. The findings of this study show that meetings (communication) between PT Polytama Propindo and the community mediated by the empowerment program (both in Tinumpuk Village and Lombang Village) have proven to be able to create open and two-way communication spaces (two-way exchange).

The communication based on program, which later became an empowerment program, shows the success of PT Polytama Propindo in managing information and input from the company's external environment, an effort whose process has been explained previously. First, this is shown in how PT Polytama Propindo interprets the meaning of compliance with the Law No. 40 of 2007 on Limited Liability Companies (UUPT) as participation in the PROPER Program. Through this process, the ambiguity of CSR implementation, especially in the context of petrochemical companies, becomes more measurable and clearer. Thus, the meaning of compliance with the law (UUPT) and other regulations is to follow the PROPER Program.

Second, the position of the PT Polytama Propindo plant site in the middle of the community brings challenges on how to build communication relationships with the surrounding community (Tinumpuk Village, Limbangan Village, and Lombang Villages) with the existing socio-cultural reality. In this context, efforts to reinterpret "building communication relationships with the community" need to be made so that the communication space that is built between the company and the community can take place in a participatory manner, allowing communication participants to provide feedback to each other. This effort to make meaning then gives rise to what is called communication based on program.

The two processes above, which show how information management is carried out by PT Polytama Propindo when receiving input from the state (legislation) and negative perceptions from the surrounding community (Limbangan Village), can be seen in Figure 3 below.

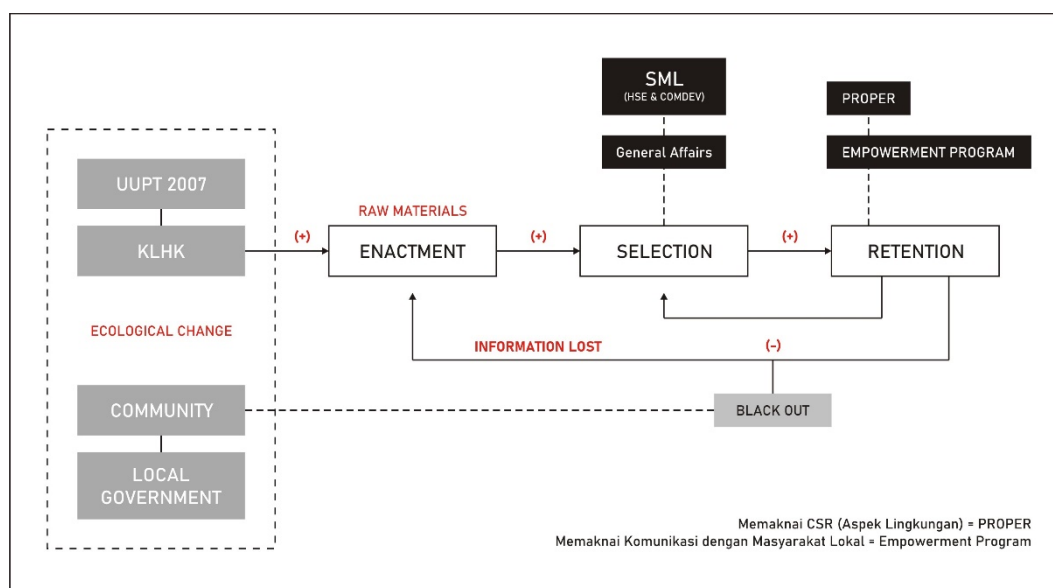


Figure 3. PT Polytama Propindo Information Processing Flow within the CSR Implementation Framework

Source: Processed by Researchers (2023)

Communication based on program, in the view of General System Theory, is an effort by PT Polytama Propindo to build a two-way communication space (two-way exchange) with the surrounding community. This means that approaching the surrounding community through an empowerment program is a "reasonable" and measurable step, as well as being in line with the spirit of sustainable development. Through the empowerment program, many benefits can be obtained by both PT Polytama Propindo and the surrounding community.

This finding is also in line with the findings of the study by Loe, Kelman, Fjærtøft, & Poussenkova (2017) which suggests the need to understand the local context and at the same time avoid a "one size fits all" approach to CSR because each stakeholder has different information needs from each other. others, both qualitative and quantitative information. In this case, the community in Limbangan Village does not need "quantitative information" regarding PT Polytama Propindo's contribution to reducing greenhouse gases or energy consumption.

Loe, Kelman, Fjærtøft, & Poussenkova (2017) also emphasized that information disclosure that only relies on formal channels, which in this study was carried out through sustainability reports, is in fact no longer adequate. This means that sustainability reports cannot be a "one-size-fits-all" communication and disclosure medium that can reach all company stakeholders. This was also found in the study of Hu, Du, & Zhang (2020) which showed that although the information effect plays a "dominant role" in information disclosure, its role is limited to reducing the information gap between managers and investors, controlling shareholders and minority shareholders.

The importance of mapping stakeholder characteristics and what communication channels can reach them was also a finding in Boateng's (2016) study, which examined which stakeholder groups were paid attention to by banks in CSR communication. Research findings show that private banks are better at communicating CSR information to customers and employees than government-owned banks. Boateng's findings indirectly show that the communication process is not solely based on "one for all", but rather is adapted to the characteristics of the communicant. From a general systems theory perspective, this process describes efforts to find small ways to reach stakeholders.

Therefore, to be able to approach the surrounding community in an effort to build communication relationships (two-way exchange), an alternative route is needed outside the conventional communication channels that are generally used (annual reports, sustainability reports, outreach, websites, and so on). In turn, this small path can also be used to build mutual understanding between companies and society so that CSR implementation carried out jointly becomes measurable and no longer leaves ambiguity.

The explanations above then led researchers to find an effective information management model in CSR implementation. The novelty of this model, and especially in efforts to overcome information loss for the community in Limbangan Village, is the use of important elements in General System Theory and Organizational Information Theory. The combination in question is input-information processing-output where information processing is influenced by the company's internal and external environment. The expected output from this information processing is the public's positive perception of PT Polytama Propindo. The communication channels needed to build a positive public perception of PT Polytama Propindo's CSR program include: Whatsapp group, discussion or FGD, notice board, suggestion box, social service and community empowerment.

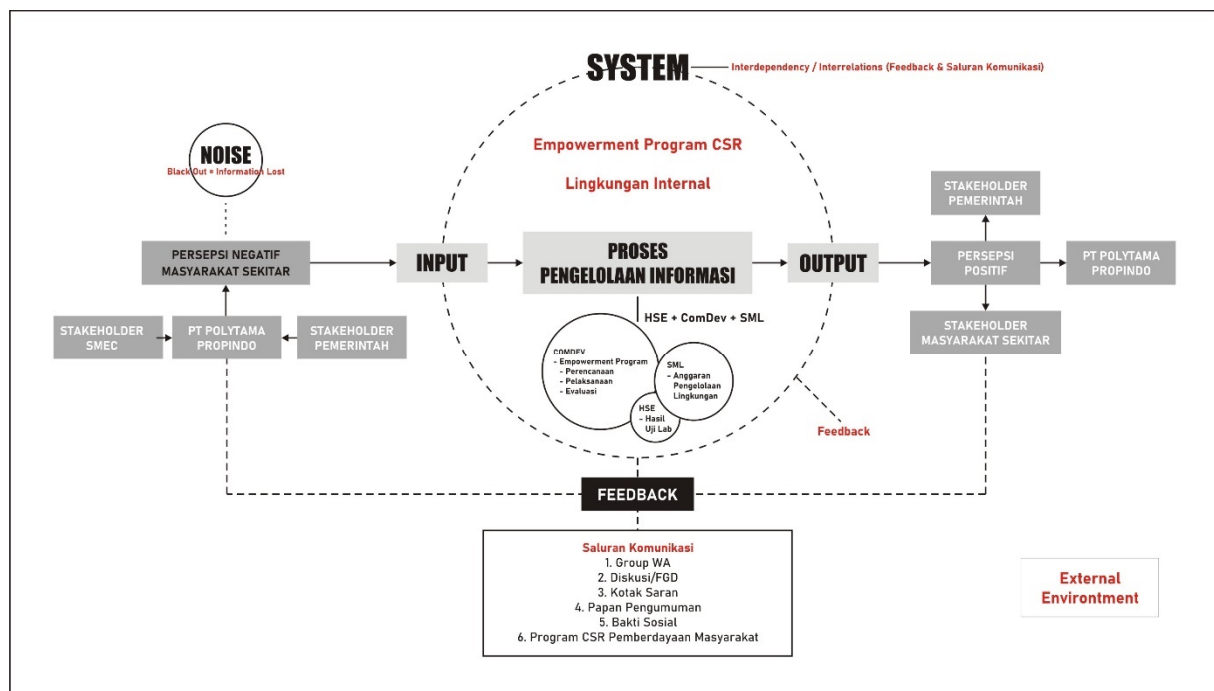


Figure 4. Effective Information Management Model in CSR Implementation of PT Polytama Propindo

Source: Processed by Researchers (2023)

VI. CONCLUSION

In analyzing information processing and disclosure efforts within the framework of CSR implementation (environmental aspects) in this research, it can be concluded as follows. *First*, PT Polytama Propindo has implemented CSR as well as possible, one of the important indications of which is the achievement of PROPER Green Rating (2018, 2019) and Gold Rating (2020, 2021, 2022). This achievement has also been disclosed to all company stakeholders so that it can be assessed objectively. By

achieving a Gold Rating (2020, 2021, 2022), PT Polytama Propindo not only complies with existing laws and regulations, but can also make efforts that go beyond compliance, such as having an Environmental Management System (SML) and programs community empowerment.

Second, the emergence of negative perceptions of the Limbangan Village community towards PT Polytama Propindo is a separate note for PT Polytama in the midst of achieving good and very satisfactory company environmental performance. This negative perception shows that what is happening is information loss, where the people of Limbangan Village do not have information related to the black out situation. This gap then makes the people of Limbangan Village have a negative view of the company. This means that information that is really needed by the public is not available, either through the media (PROPER, sustainability reports, websites) or that can be obtained directly (socialization or notice boards).

Third, in terms of building communication with stakeholders, information on PT Polytama Propindo's CSR implementation has been revealed by the company through PROPER, sustainability reports and websites. These three information disclosure media are the bridges used by PT Polytama Propindo to convey information about CSR implementation that has been carried out. Through this "bridge", all company stakeholders are expected to be able to know what the company is doing and at the same time be able to provide constructive assessments. Even though these three media are one-way in nature (sender to receiver or communicator to communicant), this space also has the potential to be "two-way", because communicants have space to provide feedback. However, in the context of this study, it must be acknowledged that these three communication media cannot actually reach the people in the company's Ring 1 area, especially the people of Limbangan Village. Therefore, a small road needs to be built, which can bridge communication between companies and society in achieving mutual understanding and then building synergy. If these efforts are successful, social and cultural barriers can be overcome, especially those related to society's perspective on CSR practices which are not yet in line with the spirit of sustainable development.

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