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## EVALUATION OF THE IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICIES IN DUMAI CITY, RIAU PROVINCE, INDONESIA

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### Abstract

CSR as a form of corporate activity always demands social responsibility from companies. However, considering that the various types of CSR policies that currently exist have not been able to be implemented optimally by corporations, CSR policies need to be evaluated for systematic improvement. This research aims to determine the challenges companies face and how CSR policies can meet the policy evaluation criteria in Dumai City. This research uses qualitative research methods that explore challenges and evaluate CSR policies. Data analysis was conducted through the Nvivo 12 Plus application, sourced from interviews with each actor in Dumai City. This research found that the challenges companies face in CSR policies include the lack of a clear framework, lack of transparency and accountability, and difficulty balancing economic considerations with long-term needs. Then the evaluation of CSR policies in Dumai City is dominated by indicators of adequacy (21,62%) and equity (21,62%), followed by effectiveness (18,92%), responsiveness (16,22%), efficiency (13,51%), and accuracy (8,11%) which require optimal evaluation so that unclear rules regarding CSR policies can be improved systematically and able to achieve the important goals expected in the public sector.

**Keywords:** Evaluation; Policy; Corporate Social Responsibility.



## A. Introduction

Historically, the presence of Regional Government Law has granted each area the right to autonomy, which implies that each region is given the authority to oversee and regulate all of its separate regional government's issues (Prasetyo et al., 2021; Saraswati et al., 2020). Each region has the authority to implement policies to improve community welfare through enhancement participation, initiative, and community empowerment (Agustina, 2019; Prabowo, 2019). However, the latest Regional Government Law (Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government) has reaffirmed that the highest responsibility for administering government remains with the central government so that the central government is who holds the authority to supervise, monitor, control and empower regions so that they can carry out their autonomy effectively and efficiently. Likewise, decentralization has been implemented in several other areas in Indonesia (Sipayung & Cristian, 2022). Following this idea, the notion of proper and responsible autonomy is critical to apply to achieve regional empowerment and improved community welfare, which are central to national goals, in a sustainable manner (Moonti, 2019; Sabara, 2022; Taufiqurokhman et al., 2020).

According to research by Prabowo (2019), it is explained that the successful implementation of practical regional autonomy is greatly influenced by policy implementation in a region, where policy implementation must consider all factors from the HADI concept (Human Resources, Acceptance, Development, and Innovation), which is an alternative model of development policy and monitoring for the effectiveness of regional development. Then, related to community empowerment, provincial governments are obliged to improve their communities' welfare through the regional budget, central transfer budget, and Corporate Social Responsibility (CSR) budgets by companies in the region through community programs (Matala, 2022; Zanabazar & Battuya, 2019).

Fundamentally, discussions about corporate social responsibility (CSR) related to the company's obligations to the broader community have

become very popular, where society's demands for corporate accountability have been reflected in legislation and government policies in each country (El-Said et al., 2022; Zanabazar & Battuya, 2019). Conceptually, Corporate Social Responsibility (CSR) can be interpreted as one of the obligations and responsibilities that corporations must carry out for their actions that have an impact on society, communities, and the environment (El-Said et al., 2022; Fordham et al., 2018; Fordham & Robinson, 2018; Matala, 2022). Then, CSR is also the company's responsibility for the impacts it causes, both positive and negative impacts (Hediger, 2018; Latapí Agudelo et al., 2020). Thus, it can be seen that the concept of CSR refers to a business's commitment to act ethically, operate legally, and contribute to improving the quality of life of employees and their families, local communities, and society at large, involving active and dynamic partnerships between the government, corporation, and local communities (Yu et al., 2020; Zeimers et al., 2021). For this reason, it is crucial to carry out studies related to evaluating the implementation of CSR policies so that we can understand the various challenges faced by companies and the role of government in implementing CSR in a region (Ali & Kaur, 2021; Shayan et al., 2022; Sheehy & Farneti, 2021; Zaman et al., 2022).

In general, evaluation is usually aimed at assessing the effectiveness of public policies so that they can be held accountable to their constituents (Lapuente & Van de Walle, 2020). Meanwhile, policy evaluation can be said to be an activity that includes the estimation or assessment of policies, which have the substance, implementation, and impact of implementing the policy (Hankivsky & Cormier, 2019; Valle-Cruz, 2020; Madrah et al., 2022). In producing information regarding policy evaluation, there are various criteria for evaluating policy results. The assessment criteria include several aspects: *First*, effectiveness relates to whether a policy alternative can achieve the expected results. *Second*, efficiency concerns the effort required to produce a certain level of effectiveness, which is usually measured by calculating the resources used to achieve the highest effectiveness. *Third*, adequacy relates to the extent to which the level of effectiveness meets the value needs or



opportunities that cause problems. *Fourth*, equity is closely related to legal and social rationality and refers to the distribution of consequences and efforts between groups in a particular society. *Fifth*, is responsiveness regarding the extent to which a policy can satisfy the needs, preferences, or values of certain groups in society. *Sixth*, accuracy is closely related to substantive rationality, which refers to the value of the program objectives and the strength of the policy objectives' assumptions (Dunn, 2018; Munda, 2019; Kadir et al., 2023).

In the Indonesian context, CSR has been regulated in various regulations, namely in Law Number 40 of 2007 concerning Limited Liability Companies; Law Number 25 of 2007 concerning Investment, and Regulation of the Minister of State for State-Owned Enterprises Number Per-5/MBU/2007 concerning SOE Partnership Program with Small Business and Community Development Program. Especially for state-owned companies; Law Number 4 of 2009, which is known as the Minerba Law as stipulated in Article 108 paragraph (1) by using the term Community Development and Empowerment Program; Law Number 13 of 2011 in Article 36 paragraphs (1) and (2) which contains funds set aside by companies for handling people with low incomes; Government Regulation Number 23 of 2010 in Chapter XII concerning Implementation of Community Development and Empowerment and Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility required by limited liability companies. In the process, to avoid negative impacts caused by corporate activities, it is necessary to carry out CSR activities, which are the company's obligation to improve environmental conditions that have been utilized and to increase the influence of the company's branding in the eyes of the public (El-Said et al., 2022; Feng et al., 2017; Matala, 2022; Putera et al., 2020).

Furthermore, implementing Corporate Social Responsibility (CSR) in Riau Province began with Riau Province Regional Regulation Number 6 of 2012 concerning Corporate Social Responsibility in Riau Province. Then, Dumai City, as one of the cities in Riau Province, also established Regional

Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility as a derivative of this regional regulation. The implementation of CSR in Dumai City is very crucial because the Dumai City area, as a city nicknamed the radiant bride, has many corporations, including Foreign Investment Companies (PMA) and Domestic Investment Companies (PMDN), as seen in Table 1 below.

*Table 1. Data on the number of corporations in Dumai City*

No.	Type of Corporation	2018	2019	2020	2021	2022
1	Foreign Investment Companies (PMA)	44	44	44	44	44
2	Domestic Investment Companies (PMDN)	77	91	98	235	246
	Total	121	135	142	279	290

*Source: (Dumai City Central Statistics Agency, 2023).*

Table 1 above shows that the total number of corporations in Dumai City continues to increase in the Domestic Investment Companies (PMDN) company classification and tends to be stable in the Foreign Investment Companies (PMA) classification from 2018–2022. Based on this, the Dumai City government has the potential to utilize companies to support government programs for the welfare of the local community as a positive impact from the presence of relatively many companies. Still, on the other hand, the community will also feel the adverse effects of various corporate activities, such as environmental pollution and massive exploitation of energy consumption and natural resources, which harm the environment in the region (Afrino et al., 2023; Setiawan, 2021; Yuslaini et al., 2023; Alidar et al., 2023).

Considering the many problems caused by various company activities in the region, this research focuses on evaluating the implementation of CSR policies based on the criteria of effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy in Dumai City. It aims to determine the challenges companies face in implementing CSR and the extent to which CSR policies



can meet the policy evaluation criteria in Dumai City. One of the critical reasons why CSR policies must be evaluated and analyzed scientifically is that various types of CSR policies cannot be implemented optimally by corporations operating in a region. Therefore, this research is believed to systematically contribute to local government efforts to improve CSR policy patterns.

## B. Method

This research uses a qualitative approach to research something natural empirical circumstances and to gain a deep understanding of the observed phenomena (Liamputtong, 2020; Rahman, 2016). The data in this research are primary and secondary, which are the results of interviews with key informants (government, corporations, and community). Primary data is used, while secondary data is obtained from various sources such as government websites, books, and appropriate research journals. This study will focus on gathering information through documentation techniques and in-depth interviews. Interviews were aimed at informants who understand CSR policies in Dumai City, such as the government (Mayor, District Head, and Members of the Dumai City Regional People's Representative Council), corporations (Corporate leaders and the Dumai City Corporate Social Responsibility Forum), and the community (Communities around the company). The results of interviews with informants were then analyzed using interpretive analysis and assisted by NVivo 12 Plus software to produce comprehensive findings (Woods et al., 2015).

Furthermore, the data analysis technique for this research uses NVivo 12 Plus software through the Concept Map, Group Query, and Crosstab Query analysis features to be able to answer research questions systematically (Edwards-Jones, 2014; O'neill et al., 2018). In the process, research data analysis is carried out in three (3) stages: analyzing the data through the concept map analysis feature to map concrete graphics that indicate the connection of concepts and propositions based on variables. *Second*, data analysis through the group query analysis feature was used to determine the

informants' perceptions of existing ideas, and crosstab query analysis was used to determine the percentage of concepts (nodes) used. The coded query contains various arguments and interview results from each stakeholder, such as the government, corporations, and the community, regarding the conditions that occur in CSR policies at the research location. *Third*, conclude and interpret the primary and secondary data that has been analyzed. Therefore, this article will explain the various challenges corporations face in implementing CSR and the extent to which CSR policies can meet the policy evaluation criteria in Dumai City.

### C. Result and Discussion

#### 1. Corporate Challenges in Implementing Corporate Social Responsibility (CSR) in Dumai City

Fundamentally, a company's existence significantly influences local communities' social and economic climate (Erbhasan & Supratman, 2023; Nguyen et al., 2018; Hidayat et al., 2022). However, in its implementation, there are several challenges faced by the business world in implementing CSR, including the lack of a clear framework, lack of transparency and accountability, and the difficulty of balancing economic considerations with needs (Cyberswift.com, 2022; Erbhasan & Supratman, 2023; Nave & Ferreira, 2019) as shown in Figure 1 below.

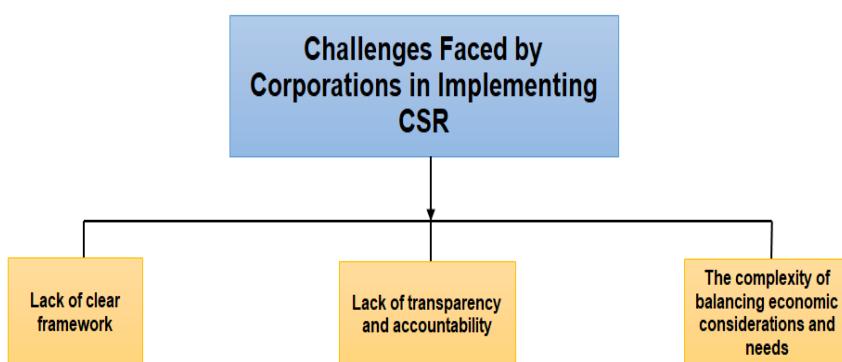


Figure 1. Challenges faced by companies in implementing CSR in Dumai City.  
Source. Concept map analysis using NVivo 12 plus, 2023.



In Figure 1, based on the concept map analysis, there are several challenges faced by the business world in implementing CSR in Dumai City, namely: *First*, the lack of a clear framework, the Dumai City Government has issued regulations, especially Regional Regulation Number 1 of 2018 concerning Management of Corporate Social Responsibility. However, this regulation is deemed inadequate because it cannot explain the differences between CSR and social assistance ideas. In addition, it is believed that the adequacy of Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility must be updated in terms of the percentage of funds that must be spent on CSR programs to increase accuracy. The lack of a clear framework for implementing and measuring CSR projects is one of the most critical difficulties currently facing the corporate community in Dumai City in terms of implementing CSR. It means businesses must coordinate with the government to establish CSR policies and measurements, which takes time and costs.

Additionally, it is difficult to determine the effectiveness of CSR programs because the impacts of these initiatives are often long-term and difficult to measure. Therefore, its implementation requires the creation of a clear and comprehensive CSR definition that aligns with the hopes and aspirations of key stakeholders. This definition must be built on a solid set of principles. It must be evaluated and updated regularly to ensure that it remains relevant and successful for businesses, the government, and the local community of Dumai City.

*Second*, a lack of openness and accountability has eroded public trust and raised doubts about corporations' social and environmental responsibility commitment. Many enterprises in Dumai City still are not upfront about their CSR initiatives. Therefore, companies must create effective CSR management systems that thoroughly explain their CSR activities and impacts to solve these issues. They can also interact with stakeholders, including investors, employees, and consumers, to obtain feedback and input on their CSR initiatives. Furthermore, companies must

be upfront and honest about their efforts for CSR to be effective. It entails sharing information on environmental and social impacts and the steps taken to mitigate negative consequences.

Third, balancing short-term economic concerns with the need to conduct long-term, sustainable CSR efforts is challenging. Companies are constantly pressured to make profits and deliver value to shareholders in today's fast-paced business environment. As a result, many businesses are hesitant to invest in CSR programs that may yield little financial rewards soon. Aside from that, the adequacy of CSR funds provided by the company to the people of Dumai City is currently unevenly distributed, with many people having did not feel the direct impact of the company's CSR activities despite living close to the company's walls. Then, there is a lot of air pollution, such as noise and fog, interfering with people's breathing.

Therefore, it is believed that the business world must spend on R&D to identify cost-effective and efficient ways to conduct CSR activities. It can help lower the potential financial impact of these initiatives and make determining the costs of implementing CSR initiatives easier for organizations (Cyberswift.com, 2022; Nave & Ferreira, 2019).

## **2. Evaluation of Corporate Social Responsibility (CSR) Policy in Dumai City**

The sustainability of the Corporate Social Responsibility (CSR) program, which has been designed in such a way by stakeholders so that the program is beneficial to the target community, seems to have several aspects that need to be considered so that the CSR program can be implemented properly and correctly, namely environmental, community and program aspects. To be implemented, it must be ensured that it is included in implementing the CSR program (Soetrisno, 2021; Zaman et al., 2022; Munib et al., 2023).

Every company that operates in the service and goods sector or is under the auspices of the government or private sector has different ways



of managing CSR programs where the private sector usually realizes that CSR success is an effort to achieve profits and a better image for the government, while for CSR is a form of responsibility and care that is purely based on the government's obligation to protect its people (El-Said et al., 2022; Fordham et al., 2018; Nguyen et al., 2018; Zeimers et al., 2021). Based on the results of the group query analysis, it is known that each actor has a visual view of the evaluation of CSR policies in Dumai City, as shown in Figure 2 below.

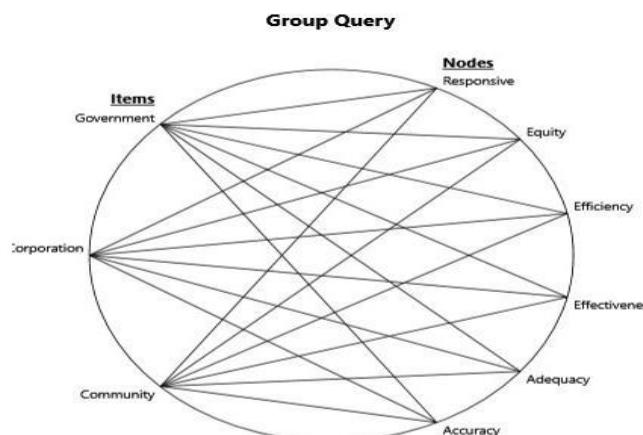
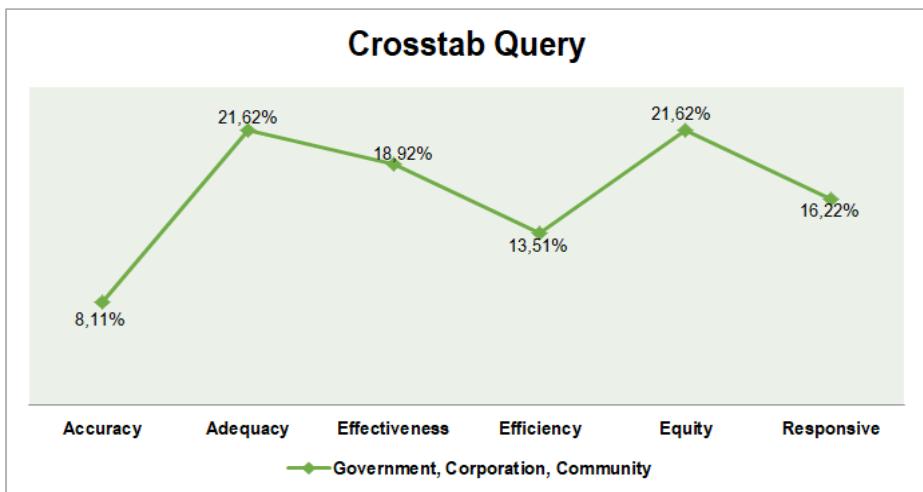


Figure 2. Analysis of CSR policy evaluation in Dumai City.  
Source. Group query analysis using NVivo 12 plus, 2023.

Figure 2 above is a group query analysis that maps the perceptions of each stakeholder, which are visualized on each connected line and node. Then, each existing policy evaluation indicator has an arrow area that shows recommendations from each actor, where each stakeholder believes that the CSR policy evaluation in Dumai City can be reviewed. Its implementation needs to be improved on several indicators: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. Furthermore, based on the results of interviews with each actor, which have been analyzed using the crosstab query feature in Figure 3, the results show that each actor has varying views on the evaluation of CSR policies in Dumai City, namely.



*Figure 3. Actors' perceptions of CSR policy evaluation in Dumai City.*  
Source. Crosstab query analysis using NVivo 12 plus, 2023.

In Figure 3 above, the evaluation of Corporate Social Responsibility (CSR) policy in Dumai City is dominated by indicators of adequacy (21.62%) and equity (21.62%), followed by indicators of effectiveness (18.92%), responsiveness (16.22%), efficiency (13.51%), and accuracy (8.11%). If examined further, the aspect of adequacy and equity is placed as the most dominant aspect to be assessed because Regional Regulation Number 1 of 2018 concerning Management of Corporate Social Responsibility in Dumai City is deemed to need to be revised regarding the percentage of funds spent by companies and the concept of CSR assistance activities which have not yet explain the difference between corporate CSR assistance and social assistance. Then it is also related to the need for regulations regarding procedures for reporting corporate social responsibility in Dumai City. So, written rules provide clear guidelines for companies and corporate social responsibility forums in carrying out their respective duties.

Apart from that, the community believes that the level of adequacy of CSR funds provided by companies is not evenly distributed. Many people still have not felt the direct impact of the company's CSR activities



even though their homes are close to the company's walls, resulting in air pollution, noise, and smog that disrupt people's breathing. Apart from that, there are still many people who do not know about Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility and have never received socialization from the Dumai city government regarding this policy. The lack of public education regarding company CSR makes the community around the company silent even though they do not receive their rights from CSR funds. It is one of the factors causing the uneven distribution of company CSR funds. The community also said that the lack of transparency from the company regarding its CSR activities needed to be improved so that the community could know that it was the proper recipient of the company's CSR funding assistance in Dumai City.

Furthermore, the effectiveness aspect relates to the implementation of Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility within the Dumai City Government is still not practical because even though the Dumai City CSR forum already exists, it has not been able to carry out its main tasks and functions in aligning company activities with the CSR program company. Also, the absence of a percentage stated in Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility has impacted many companies that do not know precisely how much money they must spend on CSR activities yearly. Currently, the community still feels disappointed because of the lack of acceptance of local community employees in strategic positions in companies in Dumai City. People around Dumai City only work as laborers in companies. CSR programs related to scholarships for the people of Dumai City are only given to children or family members of company leaders. Hence, supervision by the government is essential to control company CSR activities that are right on target for the community less fortunate.

Then, the aspect of responsiveness is related to the implementation of Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility, which until now has not been widely

known to the public, where not all companies in Dumai City can accept invitations from the regional government regarding company CSR policies in Dumai City, where this is due to difficulties in matching the right time which then has an impact on many companies not being present. The government was having difficulty responding and following up on this.

Next, the efficiency aspect of limited human resources in implementing Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility makes company CSR policies in Dumai City inefficient. In terms of efficiency, a corporate social responsibility forum in Dumai should be more efficient. Still, Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility was only born at the end of 2018. However, in 2019, with the COVID-19 pandemic disaster, its activities became restricted by the government and corporate social responsibility forums. In 2022, implementation of the new CSR policy will begin with monitoring and mapping planning for company CSR funding assistance in Dumai City. Apart from that, the company's CSR financial assistance activities received by the community so far have not been sufficient to meet the community's needs. The funds issued by the company are only intended for specific community groups. However, many other community groups still have not received assistance from companies in Dumai City. The community then hopes that the government can supervise the implementation of CSR activities transparently so that the community can feel them evenly.

Then, the accuracy aspect is related to Regional Regulation Number 1 of 2018 concerning the Management of Corporate Social Responsibility, which was initially believed to underlie the aim of CSR activities, namely, to improve the welfare of the people of Dumai City. Still, accuracy needs to be improved in practice, which requires better cooperation between the company, government, and society so that the appropriate distribution of CSR funds does not discriminate and polarize people who need it and can minimize various negative impacts specifically related to the community's living environment (Zainal & Zeriand, 2022; Komaruddin, 2020).



Therefore, the findings of this study are consistent with the results of Sheehy & Farneti (2021), who explain that company CSR policies in a country and region must be evaluated optimally so that unclear rules regarding policies can be systematically corrected and capable of achieving the critical expected goals in the public sector.

#### D. Conclusion

Based on the research findings, it appears that to address various CSR policy challenges, such as the lack of a clear framework, a lack of transparency and accountability, and the difficulty of balancing economic considerations with long-term needs, the business world must invest in research and development to identify cost-effective and efficient methods of implementing CSR activities. It is intended to lessen the possible financial impact of this project while also making it easier for firms to estimate the costs of undertaking CSR initiatives.

The CSR strategy in Dumai City must then be reviewed optimally so that the regulations governing this policy can be systematically improved and capable of achieving vital public-sector goals. Several crucial aspects that need to be enhanced are adequacy, equity, effectiveness, responsiveness, efficiency, and accuracy. This research has an essential contribution to the efforts of local governments and other stakeholders to improve CSR policy patterns systematically. One of the limitations of this research arises from the study, which only analyzes exclusively several informants classified in several informant sectors (government, corporations, and society) that are not yet comprehensively represented. Therefore, we recommend that further review be carried out regarding a more complete evaluation of CSR policies delegated to each stakeholder.

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