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A Closer Look at the Socio-cultural Implication on Corporate Social Responsibility: A Case Study in a Multinational Oil and Gas Company in Indonesia

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ABSTRACT

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Corporate Social Responsibility (CSR) has emerged to cover the company's responsibility in their participation in solving social problems. Research has shown that CSR planning and implementation vary significantly between developed and developing countries. Previous literature on CSR were mainly dominated by Western nuances, and they overlooked the implication of socio-cultural aspects in the developing countries where the multinational company operates. In expanding the research on CSR, this study aims to provide an understanding of how the socio-cultural aspects in a developing country were taken into account in the development of CSR planning and CSR communication strategy in a multinational company. A case study was conducted in a multinational oil and gas company that operates its business in Indonesia. A semi-structured interview was held with ten managers from that company. In analysing the empirical material, this study employed three theoretical frameworks to get an understanding of the political role of the company in Indonesia, the process of translations and adaptations of the company's global guidelines, and the communication processes between the company and society. The results indicated that the company conforms to the socio-cultural aspects of Indonesian society in developing its CSR planning and CSR communication strategy. It can be seen from the CSR communication talking-to-walk approach, where the company involves local communities in an active dialogue prior to the development of its CSR programs. Nevertheless, the study found that the company did not communicate its CSR implementation massively to Indonesian society. This study also indicates the company's active participation in political activities in Indonesia. The results of this study influence further discussion regarding the boundaries between CSR and corporate philanthropy.

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Keywords: *Corporate social responsibility, multinational company, developing country, the political theory of CSR, institutional logic, CSR communication talking-to-walk*

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Endang Ghani Ashfiya

1. INTRODUCTION

Corporations have become one of the most important political actors in the society that have functions to protect, enable, and implement citizenship (Scherer & Palazzo, 2011). They also play a significant role in contributing to the creation of wealth, availability of employment, and consumption of natural resources (Dillard, Murray, & Haynes, 2012). Furthermore, the political role of corporations is considerably growing due to the transnational corporations that are pressing global problems such as wealth disparity, human rights violations, and environmental catastrophe which could not be dealt with by the government alone (Rasche et al., 2008). Thus, Corporate Social Responsibility (CSR) emerges to cover the areas of responsibilities of corporations within which they establish the business (Okpara & Idowu, 2013).

Previous studies on CSR show that the planning and implementation of CSR are different in every country, moreover in terms of the alterations between CSR in developed and developing countries. Nevertheless, despite the difference of CSR in every country, three main CSR components which are economic (profit), environmental (planet), and social (people), need synchronising in developing CSR planning and CSR communication strategy (Halkos & Skouloudis, 2016). Halkos and Skouloudis (2017) asserted that “the level of penetration and uptake of socially responsible business behaviour differentiates among regions around the world and there is a considerable variation in the penetration of CSR policies, plans, and programs among national business systems” (p.596). In addition, earlier studies emphasised that corporations should determine the relationship with their stakeholders to find relevancy and effective communication since companies operate in a different territory with a different connection that requires further study of their local exposure and context (Marco-Fondevila, Moneva Abadía, & Scarpellini, 2018). Nevertheless, previous literature on CSR mainly was dominated by Western frames, nuances, and meanings (Jamali & Karam, 2018). They also neglected the involvement of various socio-cultural perspectives and the complex socio-economic, historical, and political realities in the local contexts (Jamali, Karam, Yin, & Soundararajan, 2017). Therefore, it has become problematic for a company to implement CSR in a non-Western country without a proper understanding of its socio-cultural settings. It is essential to explore the framework of the dependence of CSR on the local context to provide new insights on CSR planning and CSR communication strategy from outside Western settings.

In expanding the research on CSR, this study attempts to explore the development of CSR planning and CSR communication strategy in a developing country, specifically from a multinational company's perspectives. The focus of CSR research in multinational companies is interesting because, in fact, these companies are present, and they interact with various types of people and cultures in various countries in the world. Further, in the conceptualisation of business-society relationship, Karam and Jamali (2017) argued that a multinational company has a high sphere of influence across nations where their business operates.

In developing CSR planning, multinational companies operate with global CSR guidelines and themes that accommodate global social challenges (Karam & Jamali, 2017). Hence, it is interesting to see how a multinational company translates and adapts its global guidelines into local regulations while dealing with local stakeholders who have different characters in each country. Jamali, Karam, et al. (2017) stated that CSR planning and implementation transcend national boundaries and institutional arrangements, as well as from global ideas to be interpreted in the local context so that it develops by showing variation and stratification. Further, in the context of a multinational company in the developing countries, it is essential to examine the business-society relations to understand how the multinational company interacts with other institutions. Karam and Jamali (2017) explained that the broad range of multinational company's controls dominates large global businesses that impact on governance gaps and businesses that are poorly regulated, especially in poor and developing countries where their national regulatory authority is weak.

The CSR communication strategy of a company is an essential aspect in developing its CSR planning. Tata and Prasad (2015) argued that the failure to communicate CSR could lead to undesirable consequences because the success of CSR depends not only on its compliance with principles and practices but also on the ability of the organisation to convey information about these practices to its audiences. However, this CSR communication has led to a debate about the relationship between CSR communication and CSR practices which demands that CSR communication and CSR practices must be aligned (Schoeneborn, Morsing, & Crane, 2020). Therefore, it can be argued that organisations and their managers should be responsible for carrying out their CSR talks; that is, to practice what they preach (Schoeneborn et al., 2020).

This study focuses on how socio-cultural aspects in Indonesian society are taken into account in the CSR planning and CSR communication strategy in a multinational oil and gas company from the managerial perspectives. From their viewpoint, the study attempts to investigate how society in Indonesia perceive CSR and how the managers in this company view society and their impact on the company's CSR planning and CSR communication

strategy. The decision to choose Indonesia is due to its socio-economic status as a developing country, cultural aspect, political structure, and formal regulation. In addition, this study will focus on an oil and gas company, especially a large multinational corporation which operates its business in Indonesia. Based on the author's personal observation, this company is selected due to its sizable downstream business scope and excellent brand recognition in Indonesian society. Also, the oil and gas industry is an exciting field for this research because of its reputation as one of the sectors with high environmental impacts, global geopolitics, and its dominance by a few large companies (Berkowitz, Bucheli, & Dumez, 2017).

Research on CSR, according to previous studies on the subject, is in an extensive range and interdisciplinary of scientific subjects. Interdisciplinary research intends to answer questions and address a too broad topic by integrating insights from two disciplines and constructing a more comprehensive perspective (Werder, Nothhaft, Verčič, & Zeffass, 2018). Furthermore, this study of CSR planning and CSR communication will implement the research and practice of strategic communication since it includes how organisations plan, strategically manage and communicate themselves in society (Lock, Seele, & Heath, 2016). In this sense, Lock et al. (2016) added that in strategic communications, connections at different intersections between organisational and societal spheres are also examined. Werder et al. (2018, p.338) stated that "strategic communication emerged as an interdisciplinary paradigm for studying the communication of organisations through different lenses".

1.1 Aim of Research

This study aims to provide new insights into the research field of CSR; mainly to deliver an understanding of how the socio-cultural aspects in a developing country are taken into account in the development of CSR planning and CSR communication strategy in a multinational company. From that standpoint, this study aims to generate an explanation of how socio-cultural aspects in Indonesian society are implicated in the translation and adaptation of global CSR guidelines into the local CSR planning and CSR communication strategy in order to be socially accepted. Therefore, this study can be a reference for managers to consider more the principles of cultural and social aspects when planning CSR to develop more impactful CSR programs.

This study would argue that it is vital to understand this topic from the managerial standpoints since CSR is constructed from management ideas, and it continuously evolves. Hence, exploring the managerial viewpoint of CSR will provide comprehensive knowledge

behind the strategy of CSR planning and CSR communication in the companies. In addition, it can be argued that in developing countries, managers have different attitudes and approaches in choosing to operate CSR problems, which they also need to deal with uncertainty caused by changes in policies and economic conditions (Tien & Hung Anh, 2018).

1.2 Research Question

In addressing the purposes above, this study has formulated the research question as follows:

How are the socio-cultural aspects in Indonesian society implicated in the development of CSR planning and CSR communication strategy in a multinational oil and gas company from the managerial perspectives?

1.3 Delimitations

This study chose a multinational oil and gas company which operates in Indonesia, since it is relevant to the problematisation, and the research aim explained above. This multinational company has its global guidance in developing its CSR programs. Thus, it is exciting to see how the company translates and adapts its global guidance in developing its local CSR planning and CSR communication strategy. Therefore, we can find out how the socio-cultural aspects in society could be taken into account and push the company to change, add, or remove their CSR global guidelines. The research involving managers from different managerial levels, responsibilities, and interactions on CSR programs. The managers have directly or indirectly involved in developing CSR and implementing CSR in the company.

1.4 Disposition of the Thesis

This thesis is contained in the following sections. In the first chapter it introduces the problem statement and the focus of this research. The purpose, research question, and delimitation of this study are explained in this chapter. The second chapter is the literature review that presents the previous studies on CSR planning and CSR communication strategy. The discussion in this chapter is extended to include the previous studies on a more specific topic of CSR in developing countries and CSR as a business and society relationship. The theoretical approach of this study is presented in the third chapter. In this study, the political theory of CSR is employed to understand the role of corporations in addressing social issues in

society. Also, the institutional logic of CSR is used to explain further the CSR translation and adaptation processes. In the end, the formative view of CSR communication is described to accentuate the communication process in developing CSR planning and CSR communication strategy. Furthermore, the research philosophy, research design and strategy are elucidated in the fourth chapter. Research findings and analysis are explicated in the fifth chapter, which leads to the discussion and conclusion part of the sixth chapter.

2. LITERATURE REVIEW

This chapter offers an overview of previous studies within the topic of companies' strategy in CSR planning and CSR communication. The first part discusses Strategic CSR, which is divided into two parts; CSR planning and CSR communication. The CSR planning part explains how previous research defines and explains the development of companies' strategy in planning their CSR program. In the CSR communication part, this study discusses earlier studies of CSR communication and how it evolves to become more strategic. In the second part, this study explains earlier research on CSR in developing countries to provide an understanding of the context of CSR in developing countries. The third part of this literature review describes the previous research of business and society to support the comprehension of the role of corporations in society, especially multinational companies.

2.1 Strategic CSR

2.1.1 CSR Planning

According to previous studies, there are many definitions of CSR. CSR is described as a social consciousness performed by the businessman for the consequences of their business to make it in line with the values in society (Carroll, 1999). Additionally, Morsing, Beckmann, and Reisch (2006) explained CSR from a managerial view as “the corporate implementation of the concepts of sustainable development and stakeholder management, and herewith as one element of sustainable management” (p.18). Walter (2014) suggested that in its broadest sense, CSR refers to the social obligations and impacts of a business in a society.

The growing focus of companies on CSR is influenced by stakeholders' demands to the corporations in order to meet societal expectations. In this sense, CSR is defined as a continuous process from the corporations to engage with their stakeholders by being ethical towards them (Bhattacharyya, Sahay, Arora, & Chaturvedi, 2007). Additionally, the increasing demand of society for CSR is also relevant to the global-scale severe challenges such as climate change, poverty, and human rights violations (Nicoara, Palihawadana, & Robson, 2019).

Society's demands play a significant role in the way companies operate. Nicoara et al. (2019) argued that current demands from society have changed the perspective of companies that become not only part of global challenges but also part of solutions, through their CSR initiatives. As stated by Galbreath (2010), to address the demand from stakeholders, companies

need to analyse the environment and social nature actively and develop appropriate response through formal strategic planning processes. The approach to the companies' CSR initiatives is meta-theoretical that is shifted from charitable and altruistic virtuosity to become a competitive tool for economic value (Fontana, 2017). Thus, to put CSR values as a competitive advantage for the business, Fontana (2017) explained about strategic CSR which integrates the CSR approaches within a strategic pattern that engender both societal and economic values. Additionally, in planning the CSR programs as a source for competitive advantage, corporations need to integrate the CSR initiative to the companies' strategy so that CSR will not become a nuisance or cost to the company (Rhee, Park, & Petersen, 2018).

The previous studies showed that strategic CSR planning could give competitive advantages for companies, both tangible and intangible ones. Earlier research stated that planning CSR strategically could increase short-term financial performance outcomes, as well as long-term relational benefits such as reputation, brand equity, and employee engagement (Nicoara et al., 2019). CSR could also engage the companies in terms of organisational operation to build a well-functioning organisation (Morsing et al., 2006). The values of CSR in organisations can function as an essential element to make cooperation and increase engagement and commitment to the companies. Further, CSR is necessary for the stakeholders in the organisation since it reflects positive corporate virtues concerning societal obligations (Morsing & Schultz, 2006).

The rationale for strategically planning CSR, as argued by Fontana (2017), is related to the criticism of the intersecting lines that exist between CSR and corporate strategy which is considered as a bad combination because it requires high costs. However, Fontana (2017) also stated that the companies started to understand CSR as an additional resource for the company, which provides a competitive advantage, and CSR can be integrated into the company's overall strategy. Further, especially in the context of developing countries, Fontana (2017) mentioned that the scarcity of resources requires companies to make all kinds of investments to get better values. Thus, CSR must be applied as behaviour and be understood cognitively by executives in companies.

To understand how CSR planning is formulated strategically, Nicoara et al. (2019) explained that companies' strategy formulation is started by defining their long-term business goals through identifying their resources and capabilities. In addition, strategic CSR planning also assesses the internal and external environment of the business and industry. Further, Nicoara et al. (2019) also suggested that as a critical role, companies should consider the degree of economic development in the country where they operate the business. In regards to

stakeholders' dimension, in developing strategic CSR, Rhee et al. (2018) also added that corporations need to consider social elements such as partnership or collaboration with local stakeholders since they have an influential impact.

Many scholars have discussed the importance of strategic CSR planning and the extent to which it can be carried. Nicoara et al. (2019) coined three essential elements in creating strategic CSR planning. The first relates to the different cultures in the operating countries, which refers to beliefs, values, norms, symbols, and traditions that emphasise the different areas of CSR which are critical in the discussion of creating CSR planning. Also, adjusting to social morals, norms and cultures is one way to gain legitimacy for the company in the local context (Rhee et al., 2018). The second element relates to the degree of economic development to which strategic CSR planning must locally adjust since one of the reasons for the CSR emergence is the function of economic and social development (Nicoara et al., 2019). The third is the degree of stakeholders' influences since they can affect how corporations deploy resources towards CSR. Fontana (2017) stated that strategic CSR combines values driven by economics and ethics, which are aligned with the interests of stakeholders and shareholders.

In conclusion, CSR planning utilises a different approach based on the interests, goals, and characteristics of CSR programs and its stakeholders. Strategic CSR planning is definitely an important step to provide impactful programs. In this study, the investigation of CSR planning in a multinational oil and gas company in Indonesia is conducted to generate an understanding of the process, actors involved, and results of their CSR planning strategy. This study also emphasised the role of socio-cultural aspects in the company's CSR planning processes.

2.1.2 CSR Communication

In developing strategic CSR, it is crucial to take a closer look at the company's CSR communication strategy. Lee, Zhang, and Abitbol (2019) stated that "the growing need for public engagement in CSR strategies is forcing practitioners to weigh how effective various communication strategies are at creating such engagement to look for evidence that the investment in CSR is worthwhile" (p.413). That statement emphasises the importance of creating strategic CSR communication besides the strategic CSR planning for corporations. Previous literature suggested that communicating CSR effort could lead to public acceptance towards the organisation as well as being a critical aspect for companies to develop relations based on goodwill (Türkel, Uzunoğlu, Kaplan, & Vural, 2016). Therefore, as Türkel et al.

(2016) argued, it is imperative to develop strategic CSR communication by considering various crucial factors to be relevant to stakeholders' attention and understanding.

As the role of business in society has changed to meet society's demands, communication on CSR has been a fundamental part of this change (Tench, Sun, & Jones, 2014). Although Tench et al. (2014) added that, in the scholarly environment, CSR is not a primary focus in communication research, and the research regarding the function of communication is also not a focus on CSR research. Nevertheless, Tench et al. (2014) argued that CSR communication as a cross-section between communication and CSR research could clarify the intention, motivation, and perception of CSR. The previous research has shown the comprehensions and the needs of communication function on CSR. Strategic CSR communication has proven the fact that corporations need to understand that CSR is emerging in the interplay between stakeholders (Golob et al., 2017).

Literature shows that communication has explanatory and fundamental principles which play an essential role in how CSR is established as well as how it is faced with constant social changes (Golob et al., 2017). For instance, the view of CSR has changed from a strategic tool to achieve better financial performances or reputational improvements to a political role in creating norms and values in society (Kim, 2019). Kim (2019) also argued that communication has a vital role in that transformation, especially in enhancing the moral legitimacy of organisations. Thus, it is imperative to ensure that CSR can be effectively delivered from the organisations as senders to be understood mutually by its recipients in order to perceive CSR correctly (Tench et al., 2014).

In addition to that, earlier studies highlighted that CSR communication could improve stakeholders' awareness, knowledge, and trust, and lower their scepticism (Kim & Ferguson, 2018). Hence, CSR without communication can lead to lost information. Tench et al. (2014) explained that companies often initiate CSR programs, but they fail to convey it. They further assert that the message of CSR is not sent out; thus, the companies waste their endeavours on CSR (Tench et al., 2014). Also, corporations could lose their relationship with their stakeholders since they could not engage them actively in a dialogue through CSR communication (Schmeltz, 2017). Another relevant impact of CSR communication is concerning the company's reputations. The findings from previous research by Bögel (2019) claimed that CSR communication strategy could be excellent advice to take the given reputation of the company as a starting point. Similarly, Engizek and Yasin (2017) stated that investing in society's well-being creates goodwill for the company's reputation and contributes to the brands' performance.

In achieving the objectives of CSR communication, as explained above, one of the essential elements in the topic of CSR, especially in CSR communication, is stakeholders. Nielsen and Thomsen (2009) stated that corporations should be accountable to both the owners of the company and the stakeholders. In this case, CSR communication strategies must consider the impact of CSR on the welfare of stakeholders, which research has shown that CSR communication has evolved from one-way communication to two-way communication; listening to and reflecting on the voices and interests of key stakeholders (Lim & Greenwood, 2017). Also, Lim and Greenwood (2017) suggested the newly emerging stakeholders' engagement strategy, which pointed out the perspective of corporate stakeholder relationship, two-way communication, and the dialogue theory of public relations.

Additionally, Morsing and Schultz (2006) coined three types of stakeholder relations in CSR communication strategy. The first relates to the stakeholders' information strategy, which emphasises that communication is always one-way, from organisations to stakeholders. In this type, the identification of CSR focus is decided by management in the corporations, and later they inform stakeholders about favourable corporate CSR decisions and actions. The second type of CSR communication strategy to stakeholders is the stakeholders' response strategy. This strategy is based on a two-way asymmetric communication model which assumes that communication flows to and from the public. Still, the company attempts to change public attitudes and behaviour. The third strategy is the stakeholders' involvement strategy, where both companies and stakeholders try to persuade each other to change. Morsing and Schultz (2006, p.328) stated that "the stakeholders' involvement strategy is in harmony with the stakeholder information strategy in the assumption that stakeholders are influential...".

In addition to the accentuation of stakeholders' element in the previous research concerning CSR communication, earlier studies also discussed CSR informative contents. In regards to what are materials need to be communicated in CSR communication, previous studies argued for the importance of distributing CSR information related to companies' CSR commitment, CSR outcomes and impact, and CSR motives (Kim, 2019). Further, Morsing and Spence (2019) quoted the previous research by Matten and Moon (2008), which conceptualised explicit and implicit CSR as the design of CSR communication. In terms of CSR communication rationality, implicit CSR communication refers to the values, beliefs, and integrity of corporations, while explicit CSR communication refers to strategic, codes of conduct, and corporate vision statements.

Despite the positive impact of CSR communication, previous research suggested that corporations tend to face a dilemma in communicating their CSR in regards to public

scepticism (Kim & Ferguson, 2018). This scepticism makes CSR communication seen as a company's means to ward off criticism and give a false impression about CSR practices (Schoeneborn et al., 2020). Thus, Schmeltz (2017) argued that more corporations start to involve in dialogue with their stakeholders on social responsibility issues. Additionally, Kim and Ferguson (2018) also added that to encounter this concern, CSR communication messages should be tailored based on the target of different stakeholders.

Based on previous research explained above, it can be concluded that CSR communication indeed plays a crucial part in the implementation of CSR programs. It can be done by both giving a positive influence and raising critical attention of the company's internal and external stakeholders. This study aims to offer additional perspectives on CSR communication by emphasising the role of socio-cultural aspects in a particular society. It intends to explore how and why a multinational company in the oil and gas industry which operates in Indonesia develops its CSR communication strategy.

2.2 CSR in Developing Countries

There is a significant number of CSR research studies which focus on developing countries which generally provide an understanding of CSR as a description of the complexities between business and society in the developing countries (Jamali, Lund-Thomsen, & Jeppesen, 2017). Previous research on CSR in developing countries is diverse in terms of its focus. One of the research from Karam and Jamali (2017) focuses on critical views of the supremacy of multinational companies in developing countries by employing cross-cultural and feminist perspectives. Additionally, some research focuses on CSR and manufacturing industry in developing countries (Fayyaz, Lund-Thomsen, & Lindgreen, 2017; Haque & Azmat, 2015). Also, earlier research focuses on the importance of the role of small and medium enterprises (SMEs) in CSR in developing countries (Jamali, Lund-Thomsen, & Jeppesen, 2017; Jamali, Lund-Thomsen, & Khara, 2017; Karam & Jamali, 2017).

Previous studies on CSR in developing countries have offered a basic understanding on CSR and the typical approach of CSR in those countries. Jamali and Karam (2018) noted several critical elements in the previous research of CSR in developing countries. First, the conceptualisation of CSR in developing countries shows the intricacies of the business-society relationship and defines CSR as social goods beyond firm interests and legal compliances. Second, earlier research shows the implementation of CSR in developing countries. Jamali and Karam (2018) explained that the enactment of CSR in developing countries involves the vast

arrays of stakeholders and issues such as human development, education, and human rights. In addition, previous studies explained that "... CSR is embedded in and emerges from local relations and is closely informed by local socio-cultural values and traditions (Jamali and Karam, 2018, p.45).

In referring to the statement above, one of the highlights in CSR research in developing countries is in terms of actors involved in the planning and the implementation of CSR programs. Not only does it involve internal stakeholders, shareholders, and government, CSR in developing countries also involves international organisations, international media, and international regulatory bodies (Ali, Frynas, & Mahmood, 2017). To that, Karam and Jamali (2017) stated that in the developing countries, CSR is more relational, generative, and development-oriented by giving attention to the multiple actors. The researchers also observed that CSR in developing countries had social strategies and private-public partnerships, and also showed the interconnection of nation-states, in international organisations and non-governmental organisations (Yin & Jamali, 2016).

Another highlight from earlier studies of CSR in developing countries is related to legal requirements and regulations. CSR in developing countries is affected by weak institutions due to arbitrary law enforcements, bureaucratic inconsistencies, unprotected property rights and corruption (Phan Van & Szilárd, 2018). From a critical standpoint, Karam and Jamali (2017) emphasised that economic globalisation is under the dominance of multinational companies over the countries in which they operate, so there is a significant risk linked to corporate imprudence and lack of formal accountability. Also, researchers with a critical perspective highlight that national government structures are eroded, erratic, and weak, and show how CSR activities are used to free governments from their duties to meet local needs (Karam & Jamali, 2017). From that situation, it influences the fact that corporations in developing countries do not have pressures to publish their CSR programs publicly (Phan Van & Szilárd, 2018).

Previous research on CSR explained two CSR expression, explicit CSR and implicit CSR (Matten & Moon, 2008). Explicit CSR, as explained by Matten and Moon (2008), is characterised by a formal approach, which is influenced by the Anglo-American contexts such as stakeholders' involvement, CSR reporting and CSR guideline standards. In contrast, implicit CSR considers CSR as a social obligation given by companies to address relevant issues in their environment and adapted to cultural norms about citizenship, which is more prominent in developing countries (Matten & Moon, 2008). However, Jamali and Karam (2018) argued that in the context of developing countries, CSR is not easy to categorise because it involves mixing

implicit and explicit elements and tends to be more heterogeneous than merely reflecting implicit and explicit hybridity.

To conclude, based on previous research explained above, CSR research in developing countries consisted of wide variations of approaches, point of views, and elements employed in the research. This study aims to provide additional knowledge and understanding of the implication of socio-cultural aspects, actors, and regulations in a developing country, in this case, Indonesia.

2.3 CSR as a Business-Society Relationship

The increasing awareness of society towards the environment, human rights issues, and equality has influenced the corporations to conduct their business ethically. On the one hand, business is a way to meet the needs of consumers through the provision of products and services. On the other hand, it also often harms the public as it might cause economic disparity, undue political influence, fraud and corruption, and environmental deprivation (Fyke, Feldner, & May, 2016). Therefore, Szócs and Schlegelmilch (2020) stated that public expectations of a company make the company no longer just an economic entity for profit, but at the same time act through responsibility towards stakeholders to overcome social and environmental problems. Further, Scherer and Palazzo (2007) argued that there is a social expectation towards the corporations to be socially committed even in areas not associated directly to their business.

In addressing the relationship between business and society, CSR has become the dominant paradigm for corporations to negotiate and establish that the corporations are able to provide social goods (Fyke et al., 2016). In addition, Aakhus and Bzdak (2012) argued that a company seeks competitive advantages through CSR by finding profitable intersections between business opportunities and social values. Thus, in this sense, Fyke et al. (2016) added that corporations need to be significantly receptive and to effectively communicate to internal and external actors across public and private sectors. Although CSR is considered a form of corporate commitment to business ethically, Safwat (2015) emphasised that CSR is not business ethics but the extension of the socio-economic role of business in society. CSR is stakeholder-oriented; the organisation's voluntary commitment determined by the understanding of the business and the recognition of moral responsibilities regarding the impact of its activities in society (Safwat, 2015).

Previous research on business and society relationship also pointed out the aspect of philanthropy in CSR. Safwat (2015) argued that there is a different definition of CSR and

corporate philanthropy. According to Safwat (2015), corporate philanthropy is an act of charity or virtue by businesses that concentrate only on one stakeholder, and it often covers the things that should be done by the government such as donations to schools, hospitals, or charitable organisations. Meanwhile, CSR goes beyond the act of charity because the strategic CSR program is a project that they invest in building their own businesses while improving social or environmental conditions (Safwat, 2015). Philanthropy in business, especially in CSR, is understood differently in practical and philosophical terms, namely whether philanthropy is supportive care, systemic change, voluntary action, or strategic action that underlies the upheaval of its place in business and CSR (Aakhus & Bzdak, 2012).

The discourse of CSR is further explained by Fyke et al. (2016) as a legitimising business practice. Fyke et al. (2016) argued that “motives for engaging in CSR activities include responsiveness to stakeholder influence, reaction to regulation and certification processes, desire to improve reputation and customer satisfaction, and creation of norms rooted in the company’s values” (p.223). Further, Fyke et al. (2016) argued that the primary assumption of CSR activities is a way to enhance the image businesses that can strengthen their legitimacy. At this point, they emphasised that the company is part of the community who must comply with these norms while still trying to shape society for their economic goals. In short, CSR has emerged as an inevitable priority for corporations that can be a source of social improvement, especially when businesses employ their affluence and core proficiencies to offer insights to many of today's problems.

To conclude, the previous research provides an understanding of the role of CSR as the bridge between business and society. However, the debate in defining CSR, its intention, and its impact also emerge in the CSR academic research. The goal of this study is to seek an alternative explanation of how the socio-cultural aspects are taken into account in CSR planning and CSR communication strategy, to provide an alternative understanding towards CSR definition, intention, and impact.

3. THEORETICAL FRAMEWORK

This chapter provides the theoretical framework of this study. In addressing the research question, this study employed three theories which appropriate to explore the main issues in this study. The first theory is the political theory of CSR to seek an understanding of the political role of this multinational oil and gas company in Indonesian society. The second theory is the institutional logic of CSR which relates to the process of translation and adaptations of the company's CSR global guidelines to the local contexts. Lastly, the third theory in this study is the CSR communication formative view to investigate the communication strategy employed by this company in developing its CSR programs.

3.1 Political Theory of CSR

The increasing public demand for corporations to give attention to social problems has led to the fact that corporations play an even more critical role in society (Dillard et al., 2012). Thus, it is unavoidable that business is transformed into essential political actors in society (Scherer & Palazzo, 2011). The political role of companies gives business complexity and new demands to increase transparency and corporate citizenship (Jamali & Mirshak, 2007). In addition, Jamali and Mirshak (2007) stated that corporations are increasingly highlighted to meet the needs of the community that the government has failed to meet through the involvement in CSR. Previous research has shown that CSR politics has given companies a role to exert political pressures by influencing changes in regulations related to social and environmental issues (Frynas & Stephens, 2015).

To understand the logic of the political theory of CSR, Néron (2013) described the typology of different views of the political theory of the firm. The first relates to the social governance view, which emphasises the division of moral labour between states and corporations by giving new political assignments to the business. The second is the descriptive view that highlights the political nature of the business organisation without being committed to responsibilities toward society as the social governance view. The third, as Néron (2013) explained, is the shift in subject view that corporations intentionally attempt to build their political nature and conduct corporate political activities such as lobbying. The fourth is the distributive view which underlines the role of companies for distributive justice. It leads to the

justification of reforms in government regulations and corporate governance structures (Néron, 2013).

Following the political theory of the firm above, Frynas and Stephens (2015) defined political CSR based on corporate political activities by dividing them into three domains. Domain A is a domain of political impact that ranges from deliberate efforts to influence governments to gain company-specific competitive advantages. Then, domain B is an effect that appears unintentionally from a company's activities on institutional development such as by acting in an 'institutional vacuum'. Domain C is a reactive corporate strategy with regard to changes in the external political environment. From this typology, political CSR includes activities and deliberate efforts directed solely to responding to government policies, where companies recognise their impact on society and their social responsibility in a way that has a definite impact on regulation (Frynas & Stephens, 2015).

The view of political theory on CSR used to consider CSR, as accentuated by Karam and Jamali (2017), can better offset or reduce the weaknesses of the dominant economic system for the local economy and business. Also, the political focus of CSR is suitable for discussing the basis for business-community interaction with a focus on the interaction of multinational companies with institutions, organisations and other stakeholder groups (Karam & Jamali, 2017). In addition, CSR strategies can be seen as “a useful mechanism by which corporations can actively participate in non-antagonistic democratic processes of today's pluralised modern societies” (Karam & Jamali, 2017, p.470). Furthermore, in the political theory of CSR, Karam and Jamali (2017) explained that multiple actors involved in CSR include multinational companies, government, civil society, and other actors such as small and medium enterprises, non-governmental organisations, and international organisations.

The above view is in line with the Habermasian theory of deliberative democracy, which emphasises the increased conception of the relevance of private actors in the global governance process (Frynas & Stephens, 2015). Scherer and Palazzo (2007) explained that this approach underlines the fact that companies are already involved in the governance process of the nation-state, so that a political order needs to be built with economic rationality constrained by democratic institutions and procedures, especially under conditions of globalisation. The Habermasian concept offers an alternative way to overcome the legitimacy gap created by the involvement of non-state actors in political decisions where corporate political power needs to be employed and legitimised through new forms of democracy (Scherer & Palazzo, 2007).

The political theory of CSR reflects some points that are relevant to this study. Firstly, by using this theory, this study can accentuate the role of a multinational company in a

developing country, especially in terms of how the corporation fills the hole of society's needs which could not be accommodated by the government. Secondly, the focal point of this study is to see the implication of socio-cultural aspects on the CSR planning and CSR communication strategy in a multinational company. Through the political approach, it can be explained whether society can influence the CSR strategy, or the corporation solely uses its power in making the decision. Lastly, this approach is suitable to describe the multiple actors and their roles in the process of development of CSR planning and CSR communication strategy in the corporation.

3.2 Institutional Logic of CSR

Multinational companies, as argued by Tan and Wang (2011), had been challenged by performing their approach towards ethical issues differently in their home countries and host countries. Some cases showed that multinational companies did not share the same universal codes of ethics due to several reasons. For example, the multinational companies that take advantage of loose ethical regulations in the host countries or the fact that multinational companies should conform to cultural, institutional, and legal expectations in the countries where their businesses operate (Tan & Wang, 2011). For that, Yin and Jamali (2016) stated that the theories developed in the Western background have limited utility when applied to observe what constitutes CSR elsewhere because the practice of involving stakeholders depends on specific institutional elements.

In addressing the different attitude of multinational companies on their CSR; therefore, the institutional logic is the appropriate approach. Employing the concept of institutional logic enable to explain the way multinational companies with various backgrounds manage the societal issues in the host countries (Tan & Wang, 2011). Furthermore, Jamali, Karam, et al. (2017) stated that “the institutional logics perspective provides a powerful analytical framework for analysing the interrelationships among macro institutions and strategic choices made by organisational actors embedded in specific social systems” (p.345). In addition, Tan and Wang (2011) also added that institutional logic offers a unique perspective through the system of values and beliefs used by particular social worlds, perhaps egocentric institutional corporations can exploit old logics and create new ones, which in turn trigger institutional changes.

Using this institutional logic, Jamali, Karam, et al. (2017) offered two steps editing of logics from the mainstream (developed) world to developing countries. The two steps of editing

are developed to be relevant with six of the institutional orders, which are 1) CSR-states, 2) CSR-market, 3) CSR-corporation, 4) CSR-profession, 5) CSR-family, and 6) CSR-religion (Jamali, Karam, et al., 2017). Also, the process of editing is proposed in regard to the circulation of CSR meanings and practices.

- (1) The translation process of the mainstream understanding of CSR from the Western-based and developed countries in accordance with the general assumptive logic then edited and applied in developing countries.
- (2) The adaptation process of the translation results is then edited in each developing country in accordance with the context relevant to the CSR program. In this editing process, CSR re-contextualisation is produced so that the meaning and relevance are formulated for the local context.

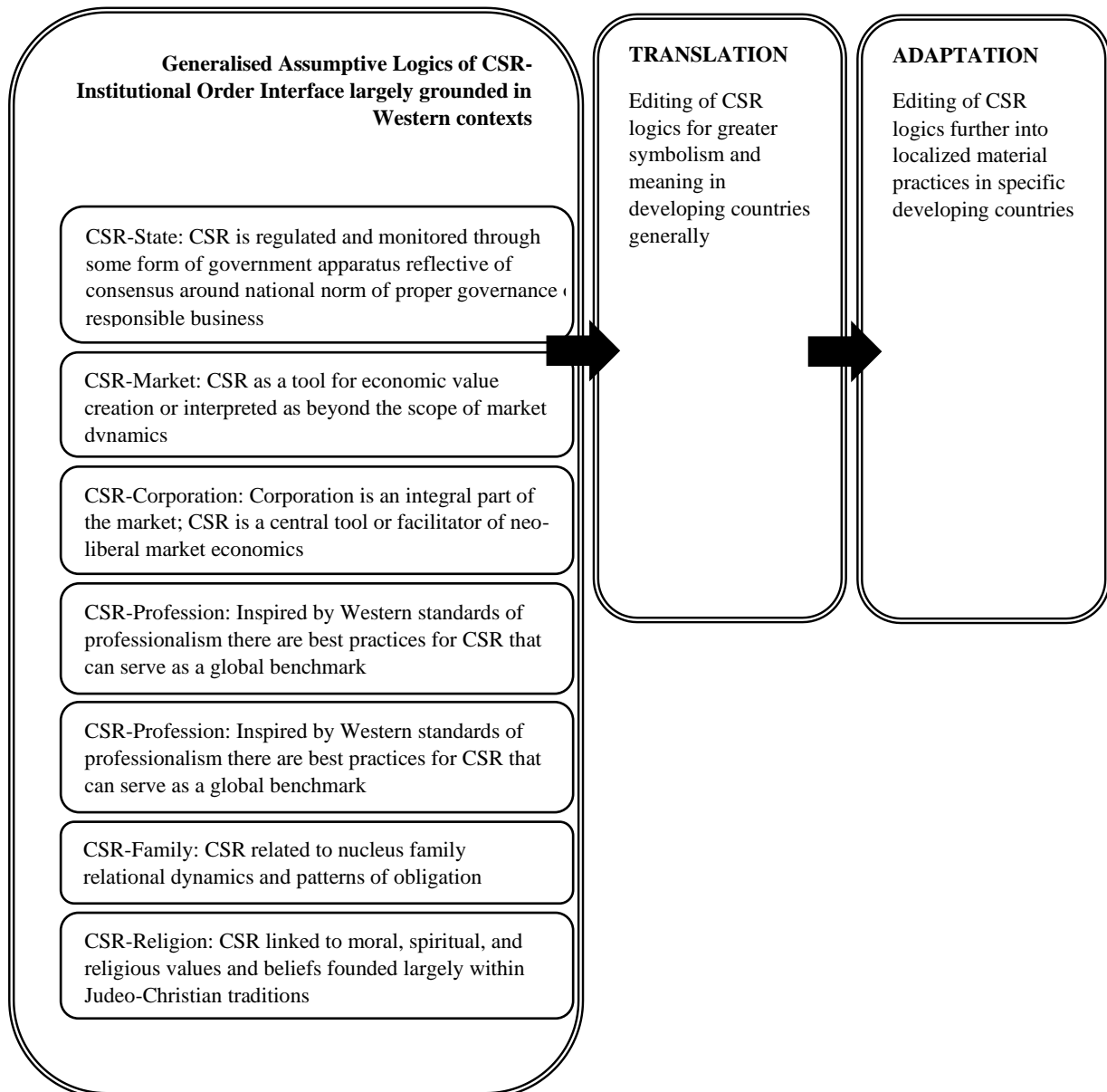


Figure 1 The two-step editing process of translation and adaptation (Jamali, Karam, et al., 2017)

In those two processes, there are symbolic and material aspects of interdependent institutions, which show that society and social relations are more abstract, normative, and symbolic so that global CSR practices are adapted differently (Jamali, Karam, et al., 2017). The adaptation of CSR is relevant to the values of an individual's belief or the culture-value system that is shared by the majority (Tan & Wang, 2011). Also, Tan and Wang (2011) stated that "location-specific core values and institutional logics often take root in traditions and cultures that are accumulated over long periods of time" (p.376).

To conclude, the institutional logic approach provides a tool to find an explanation of how a multinational company positions itself within the society in the host country. In this study, the institutional logic is used to investigate the way a multinational company views the society and to see its impact on how the corporation translates and adapts its global CSR strategy to the CSR planning and CSR communication strategy in the local context.

3.3 CSR Communication Formative View

In the research of CSR communication, Schoeneborn et al. (2020) stated that the relationship between CSR practices and CSR communication is repeatedly characterised as walking CSR and talking CSR. In this sense, walking CSR refers to the actions within the corporations which encompass their responses towards global problems, meanwhile talking CSR is the communication process from the companies to their stakeholders (Wickert, Scherer, & Spence, 2016). In addition, Wickert et al. (2016) stated that previous research criticised the inconsistency of corporations for not walking the talk.

In explaining walking CSR and talking CSR, Schoeneborn et al. (2020) described two main paradigms of CSR communication research. The first is the functionalist approach which emphasises CSR as a strategic instrument to generate certain corporations' images and to improve the companies' strategic communications (Wehmeier & Schultz, 2011). In this approach, CSR is considered as an object which is transmitted from a corporation as a sender to the stakeholders as the receivers (Crane & Glozer, 2016). Further, Crane and Glozer (2016) stated that "such realities or messages are assumed to be transparent and hence readily and unproblematically decoded by the audience" (p.1237). The second is the formative approach, which, as Schoeneborn et al. (2020) argued, views communication as an essential element to construct the CSR practices. Therefore, "CSR communication is not just 'cheap talk', but it tends to be consequential, for instance, in shaping the meanings that are ascribed to CSR practices" (Schoeneborn et al., 2020, p.7).

According to the recent literature by Schoeneborn et al. (2020), it is argued that the conception of formative CSR communication emphasises on the exploration of CSR practices based on a dialogue and democratic participation. This statement is relevant to the earlier argument, which explains that CSR communication could be based on an aspirational talk which has the potential to generate positive development in the field of CSR (Christensen, Morsing, & Thyssen, 2013). Therefore, Christensen et al. (2013) also explained that CSR communication does not reflect the organisation's CSR practices entirely. They further argued that in order to achieve superior goals and standards, differences in words and actions in the CSR arena could be substantial.

From this formative approach, Schoeneborn et al. (2020) offer three typologies in analysing the relationship between CSR walk and CSR talk, namely (a) walking-to-talk, (b) talking-to-walk, and (c) t(w)alking.

The first formative view is walking-to-talk, where the stance of this view is that the CSR practices are conducted before the CSR communication occurs. Schoeneborn et al. (2020) explained that the walk goes before the talk, and “the walk is still regarded as the facilitator and the antecedent of the talk” (p.12). In this standpoint, the accomplished CSR practices are reported, and this report serves as an essential aspect to affect future CSR practices. Also, one of the critical notes in this view is the overlaps with representational views where CSR communication is understood as a tool for the dissemination, framing, and reporting of CSR which can give effect in terms of social evaluations by external stakeholders (Schoeneborn et al., 2020).

The second approach in the formative views is the talking-to-walk that underlines CSR communication as the first and foremost aspect which influences the way CSR practices are conducted and explores how CSR communication could shape the CSR practices (Schoeneborn et al., 2020). Through this view, Christensen et al. (2013) argued that the inconsistencies between CSR communication and CSR practices could influence the corporations to engage in prospective discussions about CSR aspirations. In addition, this view underlines that CSR discussions in the form of dialogue with stakeholders should ideally take place before CSR is implemented where consensual decision-making processes with stakeholders can be the main drivers of the organisation and social change (Schoeneborn et al., 2020).

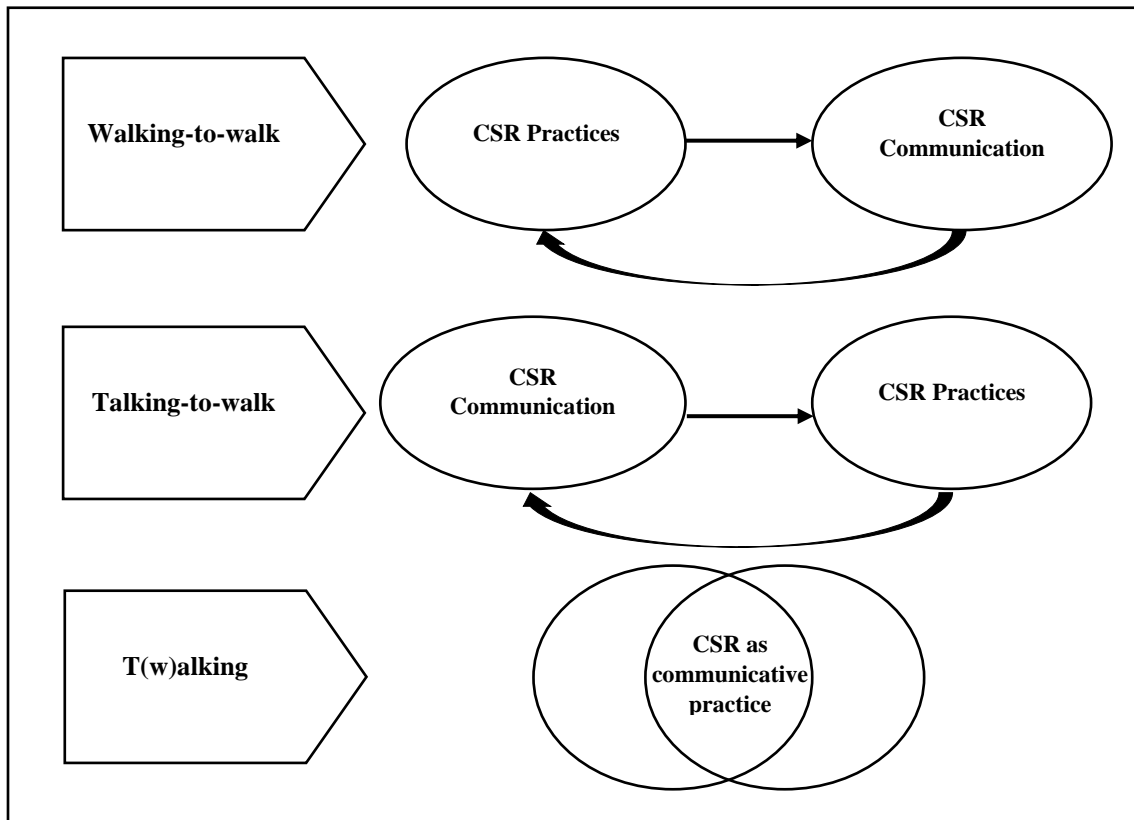


Figure 2. Three formative views on the CSR talk and the CSR walk relation (Schoeneborn et al., 2020)

The third perspective in the formative views of CSR communication and CSR practice relation is t(w)alking which accentuates that CSR walk and CSR talk take place concurrently in the temporal dimension. Schoeneborn et al. (2020) stated in the t(walking) view, CSR practices are located in a constant flow of communication. In this perspective, the diversity of management in the organisation is considered as an example of t(w)alking standpoint since it suggests the inevitability of both internal and external voices to be heard in the organisational setting. In terms of CSR, the t(w)alking offers a perspective that the implementation of CSR practices depends on the communicative paradox such as motivation both internally and externally, as well as the business ethics to “re-instantiate CSR as communicatively constituted institution” (Schoeneborn et al., 2020, p.19).

In this study, the three formative views of CSR communication can be used to analyse the construction of CSR planning and CSR communication strategy in a multinational company within a particular society. Through this approach, this study attempts to explain the relationship between CSR planning and CSR communication based on the implication of socio-cultural aspects.

4. METHODOLOGY AND RESEARCH DESIGN

The point of departure in this study is the intention to provide additional insights into the CSR research field. Specifically, it aims to offer the new nuances that focus on understanding the implication of socio-cultural perspectives in developing CSR planning and CSR communication strategy in a multinational oil and gas company in Indonesia. In conducting this study, the qualitative methodology is employed, mainly focusing on the descriptive and interpretative approach. The aim is to understand the role of socio-cultural aspects in Indonesian society on the companies' strategy of CSR planning and CSR communication based on collected interviews and content analysis from companies' website. This chapter firstly describes the research philosophy to explain the research paradigm, ontology, and epistemology in this study. Secondly, this chapter explains the design and strategy of this research. The analytical process in this research will be described in the last part of this chapter.

4.1 Research Philosophy

In this study, the qualitative method is used to understand the implication of socio-cultural aspects in CSR planning and CSR communication strategy in a multinational company in a developing country. The study would argue that by conducting a qualitative approach, it suffices to produce thorough findings. Creswell (2007) explained that the characteristic of qualitative research is to investigate, explore the worldview, and inquire problems into the meaning of social or human problems. Further, qualitative research has a natural setting which tends to collect materials directly from the participants' field where they experience the issues (Creswell, 2007). By using qualitative methodology in CSR research, Siltaoja (2006) claimed that it is essential to argue new understandings and to offer more nuanced and comprehensive explanations.

The research strategy of this study employs the abductive approach to find an understanding of the way a multinational oil and gas company develop its CSR planning and CSR communication strategy, especially by emphasising the implication of the existence of socio-cultural aspects in Indonesian society. In the study of CSR as one of the essential elements in the organisation, it involves individuals, society, and cultural values formed in different contexts and settings. The use of the abductive approach in this study is relevant as it

interprets the meanings and motives of social actors where the ideas, concepts, or mechanisms of the researchers are tested to determine whether they represent reality (Samy & Robertson, 2017).

This study accentuates the fact that corporations exist due to the inevitable relationship comprising exchanges and transactions between the company and society; the former as the organisation and the latter as the entity with its own cultures and values. A multinational company frequently faces a conundrum in operating their business. On the one hand, they need to hold its global principles in the home country. On the other hand, they should deal with various socio-cultural and environmental aspects in the host country where the business operates. Therefore, CSR becomes a phenomenon as part of corporations in the organisational context that is established within the complex realities in the society. In this sense, this study would argue that the relativist perspective is the appropriate approach to explain that CSR is constructed with the cultural and living influences that share their interpretations. Each individual can observe from different perspectives and get various experiences. Therefore, by using the relativism, this study aims to generate an understanding based on the context that becomes the focus of this study.

This study also emphasises the human features both individually and collectively by using social constructivist standpoints, especially their view of socio-cultural aspects in how it constructs CSR planning and CSR communication strategy from a managerial perspective. This study points out multiple actors who live and interact in socio-cultural settings and possess personal values. They influence each other through their interactions in social institutions that will construct particular perspectives. Samy and Robertson (2017) noted that “social constructivists consider subjective meanings that are not simply imprinted on the individual but are formed through interaction with others” (p.445). In this case, the views entail in the way corporations develop their strategy in CSR planning and CSR communications.

4.2 Research Design and Strategy

In this qualitative research, the author conducted a case study in a multinational oil and gas corporation which operates its business in Indonesia. A case study is an appropriate approach to understand the phenomena in society, in this case, by exploring the relationship between the corporation and society. The assertion is supported by Swanborn (2010), who states that case studies could be used to a study of a social phenomenon that is carried out within the boundaries of social systems. This case study aims to collect comprehensive data,

systematic and in-depth information about the case (Patton, 2014). Also, Gustafsson (2017) stated that a case study aims to define and explore the setting in order to understand it. From this sense, it can be argued that the case study method is an appropriate approach to gather information from the managers in the multinational oil and gas company in Indonesia. Further, through this case study, the author gains an understanding of how socio-cultural aspects are implicated in the companies' strategy in developing CSR planning and CSR communication.

4.2.1 Selection of Case Organisations

In conducting this case study, the study employs purposeful sampling to identify and select cases relevant to this study. Palinkas et al. (2015) explained that purposeful sampling widely used in qualitative research to identify and select individuals or groups who specifically have knowledge or experience with exciting phenomena. Also, in purposeful sampling, it is crucial to consider the availability and willingness to participate and the ability to communicate competently (Palinkas et al., 2015).

As this study strives to understand the consideration of socio-cultural aspects in CSR planning and CSR communication, the study decided some criterion sampling to select the sample. This study intends to focus on several aspects, such as:

- the study should be carried out in developing countries; not in countries with Western cultures;
- the organisations in this study should be a multinational company and part of the industry that has a significant impact on the environment and society;
- the participants for the interview should have a managerial position which has an involvement directly or indirectly in planning and communicating CSR.

From those criteria, the author particularly chooses Indonesia as the nation that the study intends to explore. The reason to select Indonesia is because of the socio-economic condition as a developing country. Also, Indonesian societies have distinctive cultures that are entirely different from the Western ones. Additionally, the involvement of various stakeholders in the business in Indonesian context is relevant to the aim of this thesis, which is to seek an understanding of their influence in the company's CSR planning and CSR communication strategy. Further, the proximity to the author as an Indonesian also influences the decision to choose Indonesia as the research object.

In terms of the organisations, the study selects a multinational oil and gas company that operates its business in Indonesia. The decision to choose this company is due to author's

personal observation based on the company's brand reputation in Indonesian society, the international brand recognition, and the origin of this company which comes from a well-developed country. In addition, the oil and gas industry in Indonesia is considered as a prosperous business which is expected to contribute a lot to the community.

In collecting the data for this study, the primary method is through interviews with the managers from the selected company. The managers who participated in this study work directly and indirectly in developing the company's CSR planning and CSR communication policy. Also, the managers involve directly and indirectly in implementing the CSR programs. Further, the content analysis from the company's website is conducted to give an additional explanation of the case, especially in terms of the way the company communicates its CSR practices.

4.2.2 Interview

The interview is used to obtain information from the managers in this company. Even though critics stated that qualitative interview is subjective, the study would argue that it can be the most objective method to get data from human experience, conversation, and interaction, and is able to capture unique characteristics in life (Brinkmann, 2013). In addition, by doing an interview, the researcher could explore the people's ideas, attitudes, and what motivates them by asking the right questions (Berger, 2018). In this case, the study aims to get a personal view of managers in the company on how they perceive socio-cultural aspects in society and their impacts on the company's CSR.

In this study, the study interviewed ten managers from the company. In regards to the number of interviews, Brinkmann and Kvale (2015) stated that in qualitative research, the number of interviewees is relative and it depends on the effort to gain an insight of the issue. Unintentionally, there are two different managerial levels among those ten interviewees. Five participants are managers at the operational level who work more in the field and are associated with implementing CSR programs. Meanwhile, five others are at top-level management who are more in touch with CSR program planning. To get access to those managers, the author asked his colleagues to introduce him to the managers in that company. When the managers agreed to be interviewed, the author contacted them personally and explained further the aim of the study and how the interview will be conducted. Initially, the study aimed to conduct a direct face-to-face interview in Indonesia in order to establish a better connection between the interviewer and interviewees. However, since this study is conducted amid the COVID-19

situation, a trip to Indonesia could not be made. Therefore, all the interviews were conducted through an online meeting via WhatsApp call, Zoom, and Google Meet. All the interviews were recorded on the computer and a smartphone recorder software. The duration of the interview varies between 25 to 45 minutes.

The study conducted a semi-structured interview since it is possible to enable the opportunities in exploring broader answers from the interviewees (Gray, 2019). Additionally, Brinkmann (2013) argued that semi-structured interviews provide more flexibility to follow up on any angle that is considered necessary by the person being interviewed. Also, it can position the interviewee as knowledge-producing participants in the process, not just following the interview instructions that have been set. During the interview, the managers could express their opinion on how they see and feel the influence of socio-cultural aspects in affecting their job, specifically when it comes to CSR planning and CSR communication strategy.

Before performing the interviews, the study developed the interview guidelines to facilitate the data collection. The interview started with the explanation from the interviewee about what position they hold in the company, what their primary responsibilities are, and for how long they have been working in the company. Further, the interview covered five key questions. The first relates to the overall CSR strategy and CSR programs in the company. The second is intended to elicit the matter about the company's global principles regarding CSR programs. The third attempts to ask the interviewee concerning Indonesian society and their understanding of CSR. The fourth is focused on the Indonesian government regulation and how it implicates to the CSR planning in the company. The fifth is concentrated to answer the issue in terms of how the company communicates its CSR programs to the stakeholders. Since the interview was semi-structured, the discussion goes on flowing, and additional questions arose in responding to noteworthy points from the interviewee's answers. Additionally, relevant to the ethical principle, based on the request from the interviewees, the company's and the interviewees' names are disguised in this study.

4.2.3 Qualitative Content Analysis

As an effort to provide additional insights of the issues in this study, the qualitative content analysis is performed to analyse the results from the interview as well as to analyse the information from the company's website regarding their CSR programs. The qualitative content analysis is used to discuss a phenomenon, and explain the meaning they make from their experiences by examining data collected from open-ended data collection techniques aimed at

detail and depth (Forman & Damschroder, 2007). Quoted by Aureli (2017), in qualitative content analysis, Neuman stated that “the content refers to words, meanings, pictures, symbols, ideas, themes or any message that can be communicated” (p.3). Furthermore, this study employed a directed content analysis. The purpose of directed content analysis is to validate or extend the theoretical framework or theory and to be able to provide predictions about variables of interest or relationships between variables, thus helping to determine the initial coding scheme or relationship between codes (Hsieh & Shannon, 2005).

4.3 Data Analysis

In this study, the empirical material was coded for qualitative thematic analysis by incorporating an abductive approach. Bryman and Bell (2011) explained that the abductive approach is a combination of deductive and inductive reasoning. Further, Samy and Robertson (2017) stated that the abductive approach combines the understanding of motives and meanings the social actors. In this study, both inductive and deductive approach were incorporated to gain an understanding of the development of CSR planning and to discover the concepts behind the company’s strategy. The deductive approach was used when the study categorised the existing concepts and theories beforehand about the political theory of CSR and the institutional logic of CSR in a multinational company in a developing country, as well as the formative view of CSR communication. This study consists of the existing theories, which are empirically tested to be used to reformulate the theory (Bryman & Bell, 2011). The nature of deductive research is to construct a theory and deduce hypotheses as well as to match them with the empirical material (Samy & Robertson, 2017). The findings were categorised based on the existing theories employed in the study. The purpose is to see if the existing theories are applicable to answer the research questions. At the same time, the inductive reasoning was conducted to establish the generalisation and patterns of explanations. The inductive approach was used by doing thematic analysis, themes, and patterns from the empirical materials to see the pattern in the socio-cultural aspects in Indonesian society which implicates in the company’s CSR planning and CSR communication strategy. Refer to the explanation by Samy and Robertson (2017), this study consisted of dialogue between empirical materials and theory mediated by the researcher.

The interviews in this study were held in the Indonesian language. Once conducted, they were transcribed and translated into English afterwards. For some idiomatic and fixed

expressions, and those with no equivalent in the target language, some idioms of similar meanings and forms were used to maintain the accuracy of the translations.

The transcripts of the interviews were sorted and coded thoroughly in order to make sense of all the collected data (Brinkmann & Kvale, 2015). In connection with the interview process that cannot be done at one time, the coding processes were carried out at three different times. The results of the interviews of the first four interviewees were compiled and coded based on matters relevant to the research questions and theories used in this study. Then, the codes were categorised based on their similarity. Furthermore, the results of the interviews with the following three interviewees were also coded, and several new codes and categories were added. The coding results of the interviews with the last three interviewees also produced some new codes and categories and made the results of the study more varied. During the whole coding process, open coding was conducted in the beginning to break down, examine, and find the patterns in the empirical materials (Richards & Hemphill, 2018) that the study obtained from the interviews and the company's websites. After that, the study conducted focused coding to identify the most significant codes (Saldaña, 2015) relevant to the research focus and theoretical framework in this study.

The analysis part of this study was relatively descriptive and explanatory. It started with the explanation of the selected themes in relevant findings to the theoretical framework, which was supported by responses and quotes from the empirical data. The analysis part also provided some analytical tone capturing and making sense of the particular situations. Further, the more critical and analytical nature was presented in the discussion chapter to stimulate the conversation of the findings, existing theoretical frameworks, and previous studies in this topic.

This chapter has presented the research philosophy, methodology in gathering the empirical material and the analytical process in this study. The findings and analysis of this research are presented in the next chapter.

5. Finding and Analysis

This chapter presents the findings and analysis of the results of interviews with ten managers in a multinational oil and gas company in Indonesia. The focus of this chapter is the implication of socio-cultural aspects in Indonesian society in the company's CSR planning and CSR communication strategy. The findings and analysis in this chapter are divided into three parts which represent the research problems and relevancy to the research focus.

The first finding is an explanation of CSR as one of the main elements in the company's social performances. In this part, the key findings are the company's participation in performing political responsibilities and its reaction to the external socio-cultural environment in Indonesian society. Further, the second finding in this study is a description of the relationship between CSR and society. The analysis in this part is focused on the managers' perspective on society's conceptions of CSR and how they were taken into account in the translations and adaptations of CSR global guidelines to the local CSR planning. Lastly, the third finding is related to the formative view of CSR communication strategy. The findings in this part emphasise the interaction and communication processes between the company and society in the process of developing CSR programs.

5.1 CSR as a Company's Social Performance

The first core in the findings and analysis of this study is the company's standpoint of its CSR programs. By presenting this theme at the beginning of the analysis section, this study aims to explain the company's decision to participate in the political tasks in society. Further, from this point of view, it can be seen how the company look at societies and their involvement in developing the CSR planning and CSR communication strategy.

5.1.1 Political Tasks for Corporations

One of the highlights from globalisation is the growing numbers of multinational companies operating in developing countries. Further, the existence of global corporations in those countries is expected to take part in making attempts to remedy the social problems in a place where their business runs. Therefore, the scope of CSR is escalating in order to overcome the local problem in the country.

Those aspects are agreed upon by the corporation that becomes the main research object in this study. The multinational oil and gas company which operates in Indonesia explained that the existence of its business in Indonesia should bring three primary and general aspects for Indonesian society. The first relates to the foundational level to ensure the profitable business, yet it concerns on its safety and responsible towards the environment and society. The second underpin its score to the idea that the business should emphasise the shared benefits to the people where the business operates. The third relates to the company's efforts to accentuate the sustainable energy for the future.

Those three commitments of the company towards the society are in line with the company's global guidelines expressed in the different kind of CSR programs in the local context. In this case, it accentuates the fact that this corporation increasingly participates in the provision of public goods which shows that the company is committed to engage with social and political affairs in Indonesian society. In addition, the managers explained that the company's participation in the provision of public goods is regulated by the global guidelines which are adapted to the local aims as well as the sustainable development goals (SDGs).

In the Indonesian context, it is essential to understand the formal regulations regarding the involvement of corporations in social and political activities in the society. The implementation of CSR in Indonesia is formally regulated by Law No. 40/2007 that defines the corporates' commitments to participate in improving the quality of life and the environment through sustainable economic development (Kusuma, 2018). Nevertheless, the managers in this company accentuate that the government's regulation of CSR is not necessarily the most significant factor in conducting the CSR programs. Further, they argued that CSR is not a formal requirement to get an authorisation in operating and developing the business. It is relevant to the statement from the president director of this company expressed during the interview.

"I think it is about our good cooperate governance. We want to help the ecosystem around us. So, we make sure that our company is not a company that runs away with the money, but we invest in Indonesia for Indonesian people."

Discourses about the commitment of the corporation to society include the discussion of the separate line between the government's and corporate's responsibilities. By acknowledging the corporate political roles in the society, one of the primary debates is associated with the possibility of corporations in inducing public policy and affecting the public interests (Tempels, Blok, & Verweij, 2017). In this case, the managers in this company disclosed that in conducting

the CSR programs, there is a possibility for a conflict of interests to arise between the corporation and government. Hence, it is crucial to have a clear cut of what the company could and could not participate in the public domain.

The company apprehended that its business is conducted in a fragile government system. Consequently, the implementation of the global business procedure of anti-bribery and corruption in the host country (Indonesia) is getting more attention. It can be seen in the process of CSR planning to ensure that the CSR programs are free from any conflict of interests. One of the managers gave an example where the implementation of CSR program for public facilities overlaps with the government's obligations.

“... if the road (in the area where the business operates) is still a dirt road, we can help to make a paved road, as long as that road is not owned by the government. If it is owned by the government, we could not help to fix it, because in that case, it is supposed to be of the government's responsibilities. If we do that, we can be accused of bribery to the government. So, there will not be a conflict of interest with the government.”

The political role of this company in Indonesian society is also recognised by the managers as a way to embed positive legitimacy within the community where its business operates. The managers declared that one of the advantages of having the business around the community is the availability of employment and the increase of the trade transaction around the community. For instance, the gas stations which are built around a community can recruit some employees from its community. Also, the 24-hours operation of the gas station opens the possibilities for the local community to open food stalls and small stores around the gas stations. Those activities trigger the economy in that area to come alive, which will be beneficial for the community. During the interview, one of the managers accentuated that the company aims to give a positive experience for the community. Thus, they will remember the good of the company even though one day, the company no longer operates its business in that area.

In short, this study found that the company's involvement in the social and political domain in Indonesian society is to leverage its social performance. As a global company, this oil and gas company follows the global demand to participate in addressing social problems, especially in the community where the business operates. Hence, it is undoubted that the company's contribution to society could be advantageous to diminish the harmful noises from

the surrounding communities and at the same time, enhance the favourable insinuation that the company has already had.

5.1.2 Company's Reaction to the External Environment

In carrying out the role in the governance process of the host country, this company follows the global business principles, both for the business processes and in particular for CSR planning and implementation. The managers explained that in the development of CSR planning, they use the company's global guidelines as their reference. They contended that the company's global guidelines are the results of comprehensive research that echo global social problems. Accordingly, some CSR programs are applicable globally in addressing relevant issues in host countries all over the world. In this case, the company in Indonesia also participates in conducting those programs. For instance, one of the commitments of this company is to reduce carbon footprints. This issue is relevant to all host countries where their business operates. In implementing this program in Indonesia, this company participates in the forest conservation in Kalimantan Island, Indonesia.

“Basically, we should follow the guidance from the global (company). For instance, the company has a target for net carbon-zero globally. So, business in every country should be aligned with that guideline. We should remember that the global strategy has been built through research which means that it should be possible to be implemented in every country. No matter where we are; in Zambia, Sweden, USA, or Vietnam, the strategy should be applied. However, the program implementation will not be exactly the same. So, the global strategy has been cleverly developed so that it can be applicable everywhere, but with a different approach.”

Besides the global CSR programs as explained above, the global guidelines that are pertinent in all host countries are mainly used in terms of fundamental aspects such as the health, safety, security, and environment (HSSE) and the anti-bribery and corruption policies. This study found that the company has made sufficient efforts in trying to comply with its global guidelines in implementing its CSR programs. It can be seen from the company's efforts in avoiding any conflict of interests to adhere to the anti-bribery and corruption policy. Nevertheless, for most cases, the company has the flexibility to adapt to local needs. This study found that the managers realised that the CSR programs from the global company do not seem to automatically be transferable to the local context in Indonesia due to the difference in terms

of the socio-cultural, political, and economic situation. It is relevant to Jamali, Karam, et al. (2017) stated that

“...one can expect global CSR meanings and practices, and the corresponding institutionalised rational myths pertaining to best practices, to be present and spread across the globe yet adapted differentially as they interact with variant national institutional constellations” (p.345).

The managers explained that the flexibility provided by the headquarters was the right step for the company in responding to local problems appropriately.

In conjunction with the company’s CSR planning strategy and the way they respond to the external problems related to the social and political domain in the Indonesian context, the company emphasised three aspects. The first relates to the company’s responsibility in terms of economic growth by contributing to provide employment and empowering the society through entrepreneurship. One of the substantial features in the economic responsibilities is the intention to keep the economy in the society alive by the improvement of human resources in the area where the business operates. Through the interview, the managers explained that the quality of human resources in Indonesia is one of the critical aspects to reducing the unemployment number. Hence, the company brings up this issue to participate in reducing social problems.

“We want to ensure that our presence in that area can help the community to improve their economy, not only by providing job opportunities but also by upgrading people’s skills through the provision of vocational training. Therefore, they can work in our factory or gas stations, and even more, our training can empower them to apply for jobs in other companies.”

The second focus of the issue in response to the external environment in Indonesian society is related to ethical responsibilities. It correlates with the socio-cultural perspectives that powerfully adhere to the community. Despite the formal regulation regarding CSR from the Indonesian government, ethical responsibilities, in this case, are closely related to how this company can be a part of the community. As a country with multi ethnics and religions, Indonesia tends to maintain a harmonious interpersonal relationship as an essential value as well as hold conservative and collectivist values (Liem & Nie, 2008). Those values are influenced by traditional cultures and religious principles. The managers elucidated that the appointing of the elderly and religious leaders as the community leaders are the example of the manifestation of moral values influenced by culture and religious principles in Indonesian

society. Although this aspect sometimes prolongs the process of planning and implementing CSR, the company realised that following the values in the community is the appropriate method in responding to the external environment.

The third approach of the company's response to the external political environment is through direct philanthropic activities. In this case, the company stated that this approach is used concerning the fact that there is an uneven development of physical and social infrastructure in Indonesian society. In addressing these issues, the managers explicated that CSR planning is negotiated with communities and tailored in response to specific needs in a particular area.

5.1.3 Proactive and Reactive CSR

In accordance with the findings of the company's political participation and its response to the external environment in Indonesian society, this study found two types of CSR planning in this corporation, the Proactive CSR and the Reactive CSR. The categorisation of CSR planning refers to several aspects; 1) the relevancy of CSR programs in the local context to the global business principles; 2) the coverage and goals impact of the programs; 3) the planning time of CSR programs; 4) the process of development of CSR programs; 5) the actors involved in CSR planning and implementation; 6) the strategy in communicating the CSR planning and implementation.

The study found that this company develops some CSR programs which are direct derivatives of global commitments, are categorised as proactive CSR. Programs on proactive CSR are considered as a specific implementation of the company's global principles that depend on the national context and are aimed at addressing social problems at the national level. Therefore, in this type of CSR, the coverage of the programs is nationwide, and it attempts to tackle social problems in Indonesian society. In developing the CSR planning for the CSR proactive programs, the process mainly takes place internally, where the external relations team are led by a head of Public Relations and supported by the top-management team. Further, proactive CSR program planning refers to the data from external parties such as academia, and research institutions focus on community development.

“We have a global strategy from the international group. From that strategy, we adapt based on local needs. In the local level, we have a country coordinating team, where we will sit together with the Public Relations to lead, and we align to translate the global strategy to become a beneficial program for our ecosystem.”

	Proactive CSR	Reactive CSR
Relevancy to the global business principles	Derived from global business principles	Emphasised to the local needs, not necessarily should explicitly relevant to the global business principles
Coverage	Nationwide	Tailored based on each community where the business operates
Planning time	Planned based on global guidelines or national programs needs	Immediate actions due to the community request or relevant to the situation (e.g. natural disaster)
Process	Country coordinating meeting in the internal company	Dialogue with the community representatives and its result discussed in the internal company
Actors	Internal: Top management and external relations team	Internal: managers who work directly in the field and external relations team
	External: academic and research institution	External: community representatives, local government, Non-governmental Organisations, academic and research institutions
Communication methods	CSR programs are communicated and published on the company's website and annual report	CSR programs are not communicated publicly

Table 1. Summary of Proactive CSR and Reactive CSR

The managers further explained that social problems in Indonesia are complex. Hence, it is crucial to see the problems at a small scale to tackle the problems in an exact area. In this case, CSR programs are adjusted to the local needs in the neighbourhood where the company's business operates. For instance, when the company builds a factory or a gas station, the company engages the local community to plan the CSR programs. The company is open for discussion to understand society's needs. Although in some cases, the managers stated that the involvement of government and Non-governmental Organisations might be needed to get a more thorough understanding of the issues. Therefore, reactive CSR functions as an immediate action to accommodate the community's requests.

In the CSR reactive programs, the community is involved in the CSR planning processes. The results from the dialogues between the company and community become the basis of CSR planning and implementation. However, the managers admitted that not all community's request could be accommodated by the company since the CSR programs must follow the

company's budgeting scheme. Also, it is crucial to assess the community's requests in order to be in line with the company's principles, such as that of the anti-bribery and corruption policy.

"We always involve the community around the business to understand their needs. Some communities know what they want and ask specific request to us. However, in some places, they just let us make the CSR programs without a specific request. In that case, our team will survey the community to get a better comprehension. If needed, we will make a cooperation with the third party, such as Non-governmental organisations or academic institutions."

5.2 The Involvement of Society in CSR Planning

The second findings and analysis in this study emphasise the involvement of the society in CSR, specifically in terms of their conception of CSR from the managers' perspectives. Based on the interviews with the managers, this study divided society into two economic classes, the lower-income group, and the middle and higher-income group. The division of economic context shows the understanding of the society on CSR, and it gives implication to the CSR planning process and CSR practices in each group. Further, to understand the CSR planning process, this part explains the translations and adaptation process of CSR global guidelines to the local context in the host country.

5.2.1 The Conception of CSR in Indonesian Society

To understand how this oil and gas company develops its CSR planning and CSR communication strategy, it is crucial to comprehend the conception of CSR among Indonesian society from the managerial perspectives. Although CSR programs in each region can vary depending on the needs and demands of the community, the study reveals a specific pattern of the society's demand. The findings show that the society's demand for CSR reliant to their understanding of CSR, thus it influences how they act and demand to the corporations. In this part, the society is classified as two parts based on socio-economic condition, lower-income and middle to higher-income societies. Each group has differences in terms of their perception towards CSR, communities' demand, actors involved, and challenges for the corporations to conduct CSR.

Although the Indonesian economy is growing, 20,6% of Indonesian are at risk of falling into poverty since their income is slightly higher than the average national poverty line (The World Bank, 2020). These groups are spread in all over Indonesia, even in the capital city and

in some developed cities in the country. The lower-income group is basically the primary focus of CSR programs in Indonesia since this group needs more help to overcome their social problems. However, people in this group are having a misconception of CSR, which reflected in their demand to the company.

“Actually, based on my experience in the field, it is not about the region, but it is about the level of economy in a specific area. So, the lower the economic level the community has, the more demand for hard cash the company receives. I think it is also because of the level of education in the community.”

	Lower-Income	Middle to Higher-Income
Conceptions of CSR	Charity and personal benefits	Company’s responsibilities
Demands to the Company	<ul style="list-style-type: none"> • Hard cash • Employment opportunities • Construction of public facilities 	<ul style="list-style-type: none"> • Safety aspects during the construction and operation • Protection for unintended events in the future
Actors Involved	<ul style="list-style-type: none"> • The community is represented by a handful of people who are considered influential (elderly, religious leader, official community leader) • Local government • Unofficial community organisations 	<ul style="list-style-type: none"> • All of the community members are invited to the dialogue • The government acts as the mediator
Challenges for the Company	<ul style="list-style-type: none"> • Explaining the proper concept of CSR • Accommodating aspirations since too many parties involved 	<ul style="list-style-type: none"> • Thorough explanation of construction and business operation processes

Table 2. The difference of the CSR conception in the Indonesian community

The lower-income group perceive CSR as a charity where they can get benefit from corporations in the form of hard-cash and other personal benefits. This demand contradicts the company’s regulations in CSR practices. The managers emphasised that the CSR from their company should not benefit individually, but it must be in the form of public facilities.

Further, the misconception of CSR in society brings difficulties to the managers who work in the retail department that are responsible for the construction of the gas station and for

the interaction with the community directly. The managers explained the obstacles when they need to start the construction of gas stations in the area with the lower-income neighbourhood. The community assume that when there is a gas station constructed around them, then they have to get benefits such as money or jobs. However, because the request cannot be accommodated by the company, the company should open discussion with society to explain their CSR programs and CSR goals. In this process, CSR is used as a tool to solve the problems.

“Usually, when we are doing our work in the field, for instance, in building a gas station, then we have some issues in the community. We need to help solve those issues at the operational level. We usually explain the situation to the external relation department, and we should understand the context. We will find the appropriate solutions for that gas station (in a certain area). However, since we have guidelines, it is not that easy. Indonesian people only understand that CSR is money, so that is difficult.”

Additionally, misconceptions about CSR are used by individuals to get profit. Indonesian society is very communal and has both formal and informal structures. The socio-cultural values in term of commonalities and hierarchical orders present firmly in the lower-income communities. Since people do not have a proper understanding of CSR, thus, people will let the community leaders or those with a position in the social structure to represent them. When the company comes to a community to build its business, the community organisations will usually come on behalf of the general public to submit proposals containing requests for funds. This situation raises difficulties for managers in the field because it contradicts the guidelines.

“...external relations will go to the elders in the community, community leaders, or community organisations, both official and informal organisations. After that, there will be discussions to come up with a roadmap for CSR in that location. So far, that approach is sufficient to reduce the threat from local unofficial community organisations”.

Based on the explanation above, it can be seen that in the lower-income society, there are several layers of issues to address before the company can directly penetrate the community to talk about CSR. It is relevant to the fact that Indonesian society has a higher degree in embeddedness, harmonious characteristics, and has a community structure, both formal and informal. Therefore, some actors in the community are involved in developing and conducting CSR programs; the company involves formal structures, from the government at the village

level to that at the regional level. In addition, the informal structure also entails, which includes the elderly, customary leaders, religious leaders, and informal mass organisations.

In conjunction with the amount of the discussion during the interview sessions, the middle and higher-income society were not discussed as frequently as the lower-income community. It is because the middle and higher-income group is not the target of CSR programs. People in this group have a better understanding of CSR; thus, the discussion regarding CSR programs between the company and society primarily focus on the safety aspect. People in this group do not request any specific demand, such as hard-cash or jobs. The community tends to question more about the construction process, the risk mitigation, and the assurance from the company if any unintended events happen.

“... If it is in the higher-level society, people do not care about that (hard cash), they only care about safety, to make sure their houses will not be burnt by fire from our gas station”.

This group shows the lower level of dependency between community members and the social structure. Although this group also has a hierarchical order, the community members in this group are involved more in the discussion process. In this case, the individual member of this community could actively be involved in the dialogue. Also, in the discussion process, the official local government in this area does not represent the community. Instead, they carry out their role as the mediator between the company and the community. Therefore, the actors involved in the CSR discussion process in the field only consists of the community, government representatives in the local area, and the company.

5.2.2 Translation and Adaptation of CSR Global Guidelines

Society and social relations are constructed not only by material structures but also by the involvement of abstract and symbolic ideas which are mutually constitutive in achieving collective meaning (Jamali, Karam, et al., 2017). Therefore, after the study examined the social and political involvement of the corporation and understanding the condition in the Indonesian community, it highlights the process of translation and adaption of the company's global principles. In this part, this research tails the two-steps of translation and adaptation coined by Jamali, Karam, et al. (2017), this part presents all of six CSR-order logic interfaces.

The first relates to the CSR-state logic that focuses on the Indonesian formal regulation of CSR and partnership opportunities. As explained in the previous part, Indonesia has formal law about CSR stating that the company is obligated to allocate and spend mandatory funding

for CSR implementation in Indonesia (Waagstein, 2011). However, although the government regulations of CSR are clearly stated in the law, this study shows that there is no formal requirement for CSR or sanction if the company does not comply with the rules. During the interviews, the managers stated that CSR is not one of the fundamental requirements that must be met when the company applies for a permit from the government. The CSR is mainly performed due to the demand from society in the business area and the company's commitment to be a good citizen.

“It (CSR) is our strategy and our philosophy that, wherever we operate our business, we bring something good with us to build a good ecosystem for our community. Even if there is no requirement for CSR, we still do that because it is in our culture, it is who we are.”

The study further indicates that the partnership is part of CSR planning. In some lower-income groups, the community does not request specific demands that are not relevant to their real social problems. In this case, the company will develop a partnership with other institutions, such as Non-governmental organisations or academic institutions for further research regarding the suitable CSR programs for that community. However, the managers emphasised that it is crucial to ensure that the CSR programs do not become interchangeable with the government's responsibilities to avoid the conflict of interest.

The second logic is the CSR-market which perceives CSR as the pursuit of profit maximisation or as a tool to create value creation (Jamali, Karam, et al., 2017). In this study, the logic of CSR-market is defined as the managers' perspectives of CSR merely as a tool to drive the market integration and competition, or as a tool to build a local legitimacy and meet the local needs.

The study found that the most fundamental aspect of this company in developing CSR planning is the conception of CSR in Indonesian society. Thus, the managers explained that their focus is to understand what the society needs. Further, the company needs to adapt its CSR programs to the society's needs and demands as a reactive program. This program is not traceable in the company's media or report since it is not intended to be published.

“In my opinion, it depends on the company's scale, because we can not put everything in the annual report or on the website. So, obviously, the company will pick and choose. That is why the small-scale CSR are not reported in the annual report; instead, in general, by informing people orally that we are doing something for communities where our business operates.”

In this sense, the study indicates that due to the condition in the society, the CSR-market logic does not explicitly follow the drive toward market integration and competition.

The third logic is CSR-corporation which lies in two parts. The first part of the adaptation process is to look at the positioning of the company as a multinational company with a hegemonic view of a developed country since the home country is located in Europe. In this case, the study found that in many cases, the company is highly dependent on the situation in the society. Through the interviews, it can be seen that the managers put the society as an essential element since one of their business grounds is highly reliant on the community. For instance, the gas station is located in an area surrounded by the community. Therefore, the company must be a good neighbour in order to be well accepted by the community. The second part of the adaptation process follows the logic of CSR-corporation as a facilitator for development. The notion of CSR as a tool for community development is discussed during the interviews. Some managers accentuated that the purpose of the company is not merely to generate money, but also to participate in the community development actively. Nonetheless, some managers realised that there is a financial calculation in implementing every CSR program.

“in our daily business, we ensure that we can give something more for our community. For instance, we sell lubricant. We have a program “there is a future in every litre”, which means that for every litre that is sold, we save some profits to support safety driving programs for high school students in Indonesia.”

The fourth logic is CSR-profession. According to Jamali, Karam, et al. (2017), CSR-profession refers to the general assumption of the global standard as the best practice of CSR. There are two points of view in this logic. The first is related to the global CSR practices from this company and the implementation in the host country, Indonesia. The second is related to the managers' comprehension of CSR. The study shows that in general, the managers understand the company's CSR programs. However, during the interview, those at the top-level of management discussed more the nation-wide CSR programs and talked a little about the reactive CSR in the field. In contrast, the field manager emphasised more about the small-scale CSR programs and did not fully comprehend the global CSR programs.

The fifth logic is CSR-family whose universal assumptive is related to family ties, mainly referring to relational dynamics and patterns of responsibilities which interpreted in specific formulations of material practices and actions. Jamali, Karam, et al. (2017) gave an example by illustrating a business founder who balances the demands of the business and responsibility

to the extended family, to imply more explicitly in the complex interfaces of families with business practice and CSR. However, the study did not find a direct interaction or relation between the managers or the companies to the society where the CSR programs are planned and implemented.

The sixth logic is CSR religion associated with moral, spiritual, and religious values. There are two central notions of CSR-religion logic in this study, namely the moral values as the reflection from religious guidance and the cultural and traditional values in society. Indonesia law requires people to identify themselves with one of the six religions, namely Islam, Christianity, Catholicism, Hinduism, Buddhism, and Confucianism. Therefore, Indonesian society has strong religious values as guidance for morality. As explained in the previous part, in the lower-income community, the elderly and religious leaders can represent the whole society to discuss their demands with the company for CSR programs. The practice of appointing the elderly and religious leaders as the community representatives is the manifestation of moral values influenced by religious principles. In addition, the type of CSR programs can be religiously related, such as the construction of places of worship or company participation in celebrating religious holidays.

“Sometimes, they (the community representatives) come from the formal or informal structure. For instance, if it is a religious community, some religious leader will represent the people there.”

The adaptation of CSR-religion logic is also reflected in the cultural values that play an essential role. In Indonesia, there are values in the community where we have to ask permission before we enter new territory, as a gesture of respect for the people who were already there. The managers accentuated the role of embeddedness values in Indonesian society which make the company integrate with the community. Therefore, although the company has formal and official permission from the government to build its business, the company still needs to ask permission through the company’s CSR programs.

“In Indonesia, we are different compared to our counterparts in other countries. There must be a “permission” from the local people. It is part of our tradition. So, the way we do our business is really influenced by our culture. Although we already have an official permit from the government to build our business, we still need to build a good relationship with our surroundings.”

5.3 The Relationship between CSR Planning and CSR Communication

From the findings described in the previous part, it can be seen that CSR communication is continually occurring during CSR planning processes. In explaining the relationship between CSR planning and CSR communication, this study refers to the formative approach of CSR walking and CSR talking by Schoeneborn et al. (2020). It emphasised the former as the way corporations plan its CSR programs as the company's response to Indonesian society's social problems. The latter refers to the way this multinational oil and gas company communicates its CSR programs.

Based on the analysis from the interviews with the managers, the company takes the talking-to-walk approach as the most suitable way to engage with Indonesian society by reflecting on the situation in the community. What the study found intriguing about the company in this account is the extent to which it adopts the approach. As the study further investigated, it was found that the company decided to make the process of its CSR planning development open for the community participation through dialogues. In this case, the communication process occurs before the CSR is planned and implemented. The company's use of dialogues in CSR planning development can be argued to be strategic.

Involving the community in open dialogues when developing its CSR planning can be argued to be strategic based on a number of reasons. Firstly, it can uphold the principle of transparency and hence ensuring compliance with the global business principles of anti-bribery and corruption. It is particularly crucial for the company when it operates its businesses in a place where the government system is deemed to be fragile. Therefore, through open dialogues, the company could establish programs that are more appropriate and relevant to the beneficiaries' needs, and hence it can maintain its accountability to the stakeholders.

Secondly, by opening the possibility to talk with the society through dialogues, the company could reduce the discrepancy in demonstrating the CSR talking and CSR walking. In this process, it is more likely for consensual decisions between the company and the community to be reached. Through the process, the company can arguably ensure that the CSR goals can be achieved. It can also help to accommodate voices from all of the community members, which will be further elaborated in the following paragraph.

Thirdly, engaging the community in open dialogues can be of the paramount importance in facilitating different community members. It is particularly important considering the cultures patronages and the multiple structures within which Indonesian communities live.

Given the existence of social structures, communication in open dialogues can be of a vital avenue to attain the agreement with all parties in the community. The purpose is to evade future conflicts amidst the community members triggered by those who feel that their aspirations are not accommodated. Hence, discussions with all stakeholders in the society are vital to create a harmonious relationship not only between the corporation and the community but also among the community members. This importance is recognised by the company, as indicated by the managers during the interviews.

“The key to a multinational company in succeeding and having good accuracy in developing CSR programs is the right approach to the local community. Since we understand that forcing the global strategy to the local market is not the answer to the problem that we found when we are working in the market.”

The strong cultural values entrenched in Indonesian society influences the company as one of the members in the community to follow the rules in order to be well accepted by society. As explained in the previous part, Indonesian society has cultural values influenced by traditional customs and religions. Therefore, talking CSR to society before planning and implementing is the right action to understand those values.

From the description above, it can be seen that the company focuses on how CSR communication through dialogue with the community becomes a necessary step in CSR planning and practices. Further, since the communication process takes places continuously between the company and society, CSR planning and implementation is dynamic. The managers gave an example that the CSR practices may change during its implementation due to some changes in society, perhaps it was because previous issues were resolved, or there was another problem to prioritise.

Besides the CSR communication in regard to CSR planning, it is also interesting to emphasise the way this company communicate their CSR programs after the implementations. Regarding the two-division of CSR planning; proactive CSR and reactive CSR, the study found that the company has different approaches in communicating its CSR programs to the public. In proactive CSR programs, the company tends to inform it publicly. In this case, the public can access the information regarding the CSR programs on the company’s website. The managers stated that due to the nation-wide coverage of the programs, the proactive CSR needs to be communicated to Indonesian society as a whole.

“Internally we have documentation about that, so we know that we do it ethically according to the global guideline. However, we do not always share those programs with the public. Sometimes we share it to the public, but most of the time we do not do that since CSR serves not only as a tool for publication but it as a medium with which we show who we are and what we can do as a part of the community.”

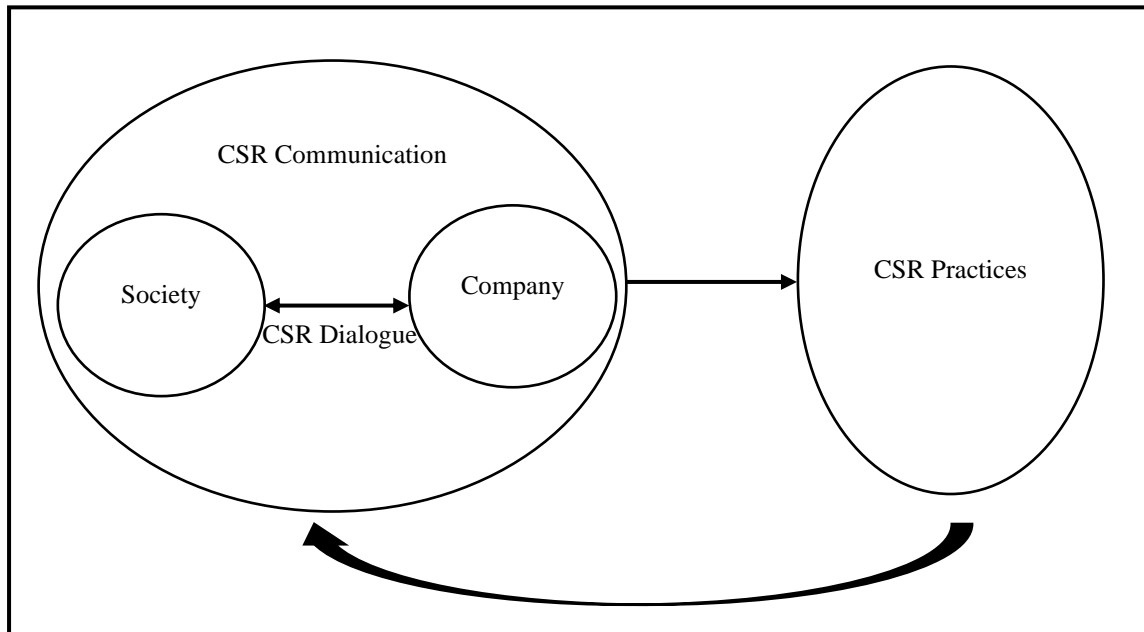


Figure 3. Talking-to-walk CSR Communication Approach. Adapted from Schoeneborn et al. (2020).

In contrast, reactive CSR programs are not publicly informed, hence the public could not find it on the company’s website. The managers argue that this program covers specific issues in a particular community. Also, the types of reactive CSR programs are numerous. Thus, the company cannot publish all the programs. Some managers also accentuated that CSR is not necessarily a tool for publication; hence not all CSR programs should be made available to the public. Nevertheless, there is an internal record in the company to explain what programs have been implemented, including their goals, and budget calculations for each CSR programs.

6. Discussion and Conclusion

The purpose of this study is to understand the implications of socio-cultural aspects in Indonesian society to the development of CSR planning and CSR communication strategy in a multinational oil and gas company. In answering the research question, this study started with a focus on the political role of this company. In line with the previous studies (see Bhattacharyya et al., 2007; Nicoara et al., 2019), the study has demonstrated that this company actively participates in the political domain in the society by contributing to eradicate social problems through CSR programs. It is relevant to the social governance view of the political theory of the firm (Néron, 2013) which stated that as a part of its business, the corporation is assigned to commit towards the society. Further, in regard to the political CSR based on the company's political activities (Frynas & Stephens, 2015), this study found that this company is reactive to the changes in the external environment. The findings indicate that in participating in the political errands in the society, the company stresses more on the role of society as the most central reason for the company in conducting its CSR programs. Although it is understandable that CSR is a way to meet societal expectations, this study found that Indonesian society has a strong implication in the development of CSR planning and CSR communication strategy in this company.

Through *Figure 4* below, it can be seen that the development of CSR planning in the company consists of a series of continuous communication between the company and society. The study found that the strong implication of socio-culture in Indonesian society influences the company to carry out an active dialogue with the society in developing CSR programs. Relevant to the talking-to-walk CSR communication approach, the company choose to use dialogue to understand society's needs. Although Christensen et al. (2013) stated that the CSR aspirational dialogue might lead to pretence and decoupling, this study found that for the case in Indonesian society, the communication approach established by the company with the community is an appropriate way to produce an impactful CSR. In addition, the interaction between the company and the society transpires in the process of translations and adaptations the CSR global principles to the local contexts. In this process, the talking-to-walk CSR communication also contributes to the translations and adaptations processes. To conclude, as found in this study, the CSR planning and CSR communication processes in this company generates two types of CSR, namely proactive CSR and reactive CSR.

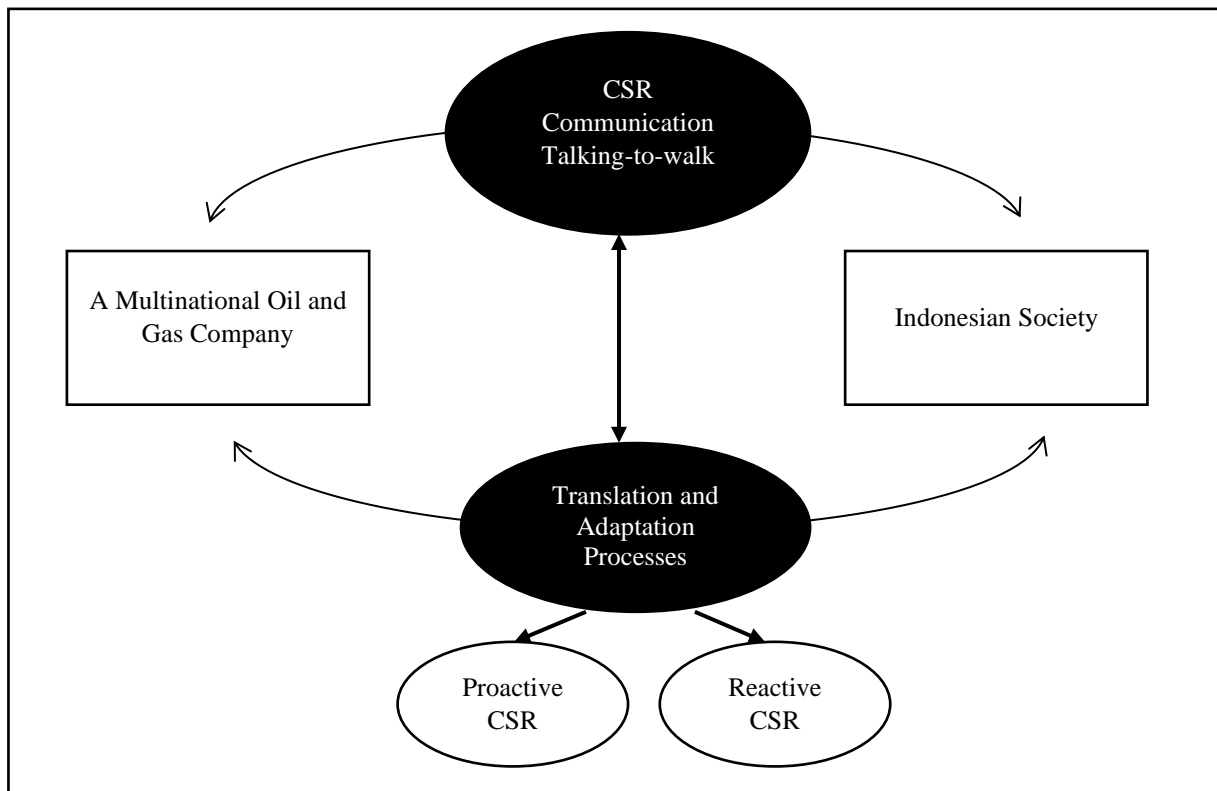


Figure 4. The Summary of the development of CSR Planning and CSR Communication Strategy Processes

Nevertheless, the company's approach appeals a further discussion. First, as a multinational company from a developed country that runs its business in Indonesia as a developing country, this company works to understand society and its values. The company's CSR planning emphasised the implication of socio-cultural values with which the company tries to comply. By associating those values in CSR planning, the company aims to ensure that the CSR programs are the solutions for the community's problems. It is relevant to what Galbreath (2010) stated that in order to respond appropriately to address the stakeholder's demands, the company should actively assess the social and environmental context. Additionally, the company's approach is in line with the statement by Fyke et al. (2016) that shows the importance of effective communication to the external stakeholders in order to be accepted by the society.

Second, after the company understands the local context in developing CSR planning by establishing a conversation with the society, the company could decide on how to approach the community. As observed in this study, the community in Indonesia has a different conception of CSR. The majority of the community associated CSR with hard-cash and other personal benefits. Therefore, a dialogue is an essential way to build a common understanding between the corporation and the community. As a result, the company constructs reactive CSR, which

can be tailored based on the specific community's needs. It is an interesting fact that in this case, this study found that this multinational company does not show its supremacy despite the fact that they have power as a multinational company in a developing country with a fragile government system (e.g. the formal CSR law is not adequately enforced) that contradicts to what Karam and Jamali (2017) and Phan Van and Szilárd (2018) stated. However, if it is seen from a critical viewpoint, it is crucial to ensure that this approach is employed not as a "cheap buying" to society, by taking advantage of people's lack of understanding of CSR. Therefore, to avoid that case, although it is a reactive CSR, the company should ensure the sustainability of the CSR programs. In addition, refer to Safwat (2015), the reactive CSR of this company can be considered as corporate philanthropy instead of CSR since it more focuses on the things that should be done by the government.

Third, related to the second point above, the further discussion concerning the communication's approach of this company in developing its CSR planning is related to the unclear of CSR regulations in Indonesia. Even though there is a formal regulation of CSR stipulated by the Indonesian government (Kusuma, 2018), the form of CSR itself is not explicitly defined. Nevertheless, as a multinational company with political responsibilities, this company, as this study found, puts a significant effort into their social performance. In the previous chapter, the study shows how this company tries to guarantee that the CSR follows the situation in Indonesian society through an appropriate translation and adaptation processes of the global CSR guidelines. This study found that this company accentuates the importance to keep a separate stance between the company's contribution and the government's responsibilities. It aims to avoid the conflict of interest between the company in the Indonesian government. However, this study found that such a separate line is vague. For instance, if the CSR is related to the direct philanthropic activities such as building roads, schools, or other building public facilities, it is easier for the company to understand which part they can contribute. However, the programs related to education and fulfilment of the basic needs such as clean water and waste management, overlap.

Fourth, another interesting point in this study is related to the way the company communicates its CSR programs. The findings in this study show that this company communicates its CSR programs in a limited manner. The majority of information about the company's CSR program only covers large-scale programs and those implemented nationally. In this study, these types of programs are called proactive CSR. Information about the CSR proactive programs can be found on the company's website. Meanwhile, their smaller-scale programs in each area where the corporation does business are not made public. This matter

attracts attention to the study because it contradicts the general assumption in the previous research, such as the statement from Bögel (2019) regarding the CSR function to maintain the company's reputation. In this study, the findings do not indicate the company's determination in using CSR as a strategy to boost its reputation explicitly. However, relevant to the explanation by Golob et al. (2017), it can be seen from this study that this company uses strategic CSR communication effectively to understand that CSR is emerging in the interplay with stakeholders.

6.1 Contribution of this Research

In term of CSR research, this thesis study shows that the research formulation between CSR planning and CSR communication is intertwined; thus, it is imperative to conduct the research simultaneously. The process in developing CSR planning is inseparable with the communication process. It emphasises that CSR communication talks not only about how the corporation communicates its CSR programs as a marketing or branding tool but also how it communicates before the CSR programs are planned.

This study also adds a new nuance to CSR research in a developing country setting by emphasising the socio-cultural aspects, especially, from the perspective of a multinational company. This study generates an understanding regarding the notion of the political power of a multinational company in a developing country. According to the results of this study, multinational companies do not always show their power explicitly to dominate people in a developing country. In this study, cultural values in the community become a benchmark for companies to develop their CSR programs. So, it can be seen how this company adopts a pattern of participation and dialogue with the community for the continuity of CSR programs which further supports the smooth running of their business.

In terms of CSR practice, this study shows the importance of taking into account socio-cultural values in the communities where businesses operate. Thus, the consideration of CSR programs focuses not only on financial matters but also considers aspects of values in the society. This study also hopes to be an input for managers in companies in developing CSR programs to pay more attention to the sustainability of the program in overcoming social problems.

6.2 Limitation and Ethical Consideration

The study has not taken into account various factors which may provide different findings and influence the results. Although the study provides a conclusion of this specific company developing its CSR planning and CSR communication strategy, the results in this study do not provide a general conclusion of the socio-cultural situation in the whole country since it only focuses on one multinational company in one industry. In addition, this study is limited to provide a bigger picture of this issue by not presenting various perspectives from the different managerial point of view. The company has a complex organisational structure and business line with different interactions with CSR programs, in terms of both involvements in policymaking and CSR implementations. Therefore, the result will be more comprehensive if there are more managers from various departments involved in this study.

Additionally, there are some limitations in this study related to ethical consideration. Gaining access to managers in a company in Indonesia is not an easy task because of the distance of interaction associated with the courtesy of values in Indonesian society. Therefore, face-to-face interviews are more advisable to show good relations and appropriate manners between the researcher and the interviewees. However, because this study was conducted amid the COVID-19 pandemic situation, travel to Indonesia could not be made. Thus, the process of establishing connections is only done through online media, and it creates difficulties. However, in the end, the interview was successfully conducted.

6.3 Future Research Recommendation

Relevant to the limitation of this study, future research is encouraged to analyse various multinational companies both in the same and different industry to find the similarity and differences in developing their CSR planning and CSR communication strategy. Also, it is advisable to involve more managers from numerous departments to see different kinds of understanding of CSR and business-society relationship. In addition, future research may cover both sides of the company and society to understand their relationship in a more thorough manner. Another arguably intriguing future research recommendation is to compare the CSR planning and CSR communication strategy in the same multinational company which operates its business in some developing countries with similar socio-cultural situations. From that, we can compare and find the pattern of the company in addressing the local problems and in the process of translations and adaptations of global guidelines.

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Appendix I: Interview Guide

1. Personal Information of interviewee
 - Please explain about the position you hold in the company.
 - What are your primary responsibilities?
 - How long have you been working in the company?
2. The company's CSR policy
 - Please explain the policy of CSR strategy in your company.
 - How is the CSR strategy planned?
 - Who is involved in the planning processes?
3. The company's global guidelines
 - Your company is a multinational company. How are the global guidelines explaining CSR planning and implementation?
 - How does the company adjust the global guidelines to CSR planning in Indonesia?
4. The involvement of the Indonesian society
 - In developing the CSR planning and CSR communication strategy, how does the company consider the influence of Indonesian society?
 - Do the CSR programs applicable to all the areas in Indonesia?
 - Do you open for the direct request from the community for CSR programs?
 - What do you consider the most in Indonesian society in developing the CSR programs?
5. The involvement of the Indonesian government
 - How do you view the involvement of the Indonesian government in developing CSR planning in your company?
6. The company's strategy in communicating the CSR programs
 - How do you communicate the CSR programs to Indonesian society?