Audit Program on Corporate Social Responsibility: Community and Social Media Enterprise Approach

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Abstract

The unavailability of the easy operational measurement of CSR definition makes the corporates have difficulty in determining the operational standard for evaluating CSR activities, which this is still being polemic. Consequently, CSR is not only difficult to evaluate but also it becomes the social program that cannot meet the suitable target. The purpose of this research is to audit or evaluate corporate social responsibility programs in Indonesia using community development and social media enterprise indicators. The research was conducted in one of an Indonesian company, PT TPPI.

This paper uses interpretive paradigm approach by the qualitative method and descriptive study. In this research, the researcher played as the main figure in collecting data that was influencing and forming the knowledge. The result of this research shows that well-implemented process which has been done by corporate is the aspects of People and Procedure. Meanwhile, in term of community development and social media enterprise, there was a gap analysis. The conclusion derived from this research on audit program of CSR using community development and social media enterprise indicators discovering the idea that TPPI's position basically aimed to look further between the goal willing by the corporate and its current condition using the appropriate CSR program in order to meet suitable target as well as the corporate operational standard.

Keywords: Audit Program, CSR, Community Development Indicator, Social Media Indicator, RACE Analysis, Key Performance Indicators

1. Introduction

Recently, the issue of Corporate Social Responsibility seems to disappear and to be unheard of people attention as the emergence of AEC (ASEAN Economic Community) in early 2016. This condition is much more different from the early 2000s on which CSR was once a trend and the world's talk. Nowadays, the Corporate leaders are facing the challenges of implementing the ethical standard into the responsible business practices. The Pricewaterhouse Coopers survey on 750 Chief Executives reveals that the increasing pressure in implementing Corporate Social Responsibility (CSR) was ranked the second from the business' most challenges in 2000 (Morimoto, Ash & Hope, 2004).

The unavailability of the operationally easy measured CSR definition along with several Laws concerning CSR in which have not yet to be followed by more detailed and implemented sub-policies, and also the still over-debated operational standard of evaluating CSR activities make not only the CSR itself hard to audit, but it also becomes a walking face.

A responsibility of a corporate must be based on triple bottom lines. And in this direction, the other bottom lines besides financial aspect are social and environmental aspects since the financial condition cannot sufficiently guarantee the growth of sustainable values of a corporate.

In line with the development of technology and digitalization in this era, CSR approach nowadays must not be based solely on the charity and humanity motivation employed through ad-hoc, partially, and not institutionalized as the CSR in this level is not simply to do properly. The corporate using this kind of method is categorized as an Impressive Corporate which emphasizes on persuasively spreading good impressions rather than building the actual works (Suharto, 2006). However, there are not so many companies using this kind charity method anymore since there is no much enhancement in the empowerment and capacity of the local people. The approach of community development is now growing to be much applied as it is more approaching the concept of empowerment and sustainable development.

In this digitalization and social media era, it is expected for CSR program to return to its substance. In this research, the researcher was going to develop into three main indicators of community development, i.e. economic growth, environmental protection, and social equity, established by The World Commission on Environment and Development (WCED) in Brundtland Report (1987), along with the concept of building a caring community focusing on CSR program through social media. Hence, this would be the framework of Audit Program of CSR using 4P concept and combined with the components of ISO 2600 along with the concept of social media development.

The concept of profit is linked to the financial criteria and the corporate budget spent for implementing CSR program. In this case, the CSR budget proportion is governed in the Minister Regulation of State, Law number 40, the year 2007 article 74 that states 2% of net income from corporate earnings should be set aside for partnership programs

and community development (PKBL). This 2% net policy becomes the general limitation in the practical level for the corporate in implementing CSR programs. The concept of Planet is obviously linked to the environmental aspect. And the concept of People under the earlier concept can be referred to the concept of social media development and human rights which they are not only concerning the economic prosperity of the society (such as giving a vocational training business skills), but also concerning social welfare (such as providing social security for strengthening the accessibility of people to health and education services, strengthening the capacity of social institutions and local wisdom. Meanwhile, the concept of Procedure includes the concept of organizational governance, labour practices, fair operating practices, and consumer issues.

Through the CSR audit programs above, it can be seen how crucial the implementation of CSR for corporates make it stay as a discourse in business practices, in order to bring about their good corporate governance. Nevertheless, the pros and cons of this issue cannot be separated from the phenomena of the dispute between the achievement of profit and the achievement of social goals. Furthermore, nowadays the society live in a condition of full of various information in many fields, and they are equipped with the sophistication of science and technology. Such pattern will encourage the formation of ways of thinking, lifestyle, and sharper public demand.

In line with this kind of development, there will occur the growth of consumer movement which is known as vigilante consumerism and then becomes known as ethical consumerism. This research wants to know CSR audit using community development indicators, that is employing John Elkington's framework with the concept of 4P (Profit, Planet, People, and Procedure) that focuses on corporate annual data reports which in this research, the object of the research is PT. TPPI. The reason the researcher decided on this corporate as the research sample is that the corporate has applied the GCG (Good Corporate Government) principal that is appropriate with ISO 9001:2015 in term of company's operational quality management system. This paper develops three important indicators of community development components, i.e., economic growth, environmental protection, and social equity. In addition, this is in line with the technology development of information, the emergence of new media, social media enterprise. Therefore, in order to be a part of the indicators of analysis units in audit CSR, this research using the particular theory which present the theories in measuring communication activities, corporate information, and KPI (Key Performance Indicators) with the stakeholder through the activities of account of the social media enterprise corporate using RACE framework that is a framework of the SOSTAC concept analysis. RACE framework is a framework of building tactic firstly presented by Steve Jackson in his book, Cult of Analytics. RACE includes four steps or online marketing activities arranged for helping the brand involving costumer in customer lifecycle.

This study attempts to employ RACE as the indicator in analysing KPI (Key Performance Indicators) within the activities and social media activities in which RACE includes four steps of online marketing activities arranged for helping the formation of brands engagement (a process to build the costumers' loyalty toward a certain brand) that is (Reach, Act, Convert and Engage).

The scope of the research is how *Audit* Corporate Social Responsibility program by using Community Development & Social Media Enterprise indicators? Meanwhile, the purpose of the research is to audit or evaluate Corporate Social Responsibility programs in Indonesia using Community Development & Social Media Enterprise indicators.

2. Literature Review
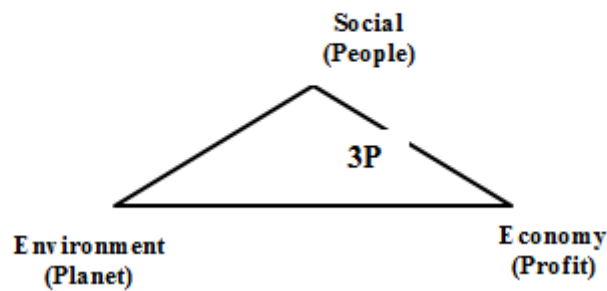### 2.1 CSR (Corporate Social Responsibility)
CSR definition is varied. Essentially, CSR is a business operation committed not only to increase the corporate profit financially, but also to build social-economy area holistically, institutionally, and sustainably. Some other names being identical to CSR are corporate giving, corporate philanthropy, corporate community relations, and community development.

In term of the global context, CSR was first used in the 1970s and becoming more popular after the launching of Cannibals with Forks: The Triple Bottom Line in 21st Century Business (1998) a book by John Elkington.

Developing three main components sustainable development, they are economic growth, environmental protection, and social equity established by the World Commission on Environment and Development (WCED) in Brundtland Report (1987), Elkington packed CSR into 3 focuses 3P (profit, planet, and people). A good corporate will not only aim at financial advantages (profit) but also will have a concern for the environmental prosperity (planet) and the social welfare (people).

One of the biggest development of social responsibility held by the corporate (corporate social responsibility) is suggested by John Elkington (1997) which is then well-known as the triple bottom lines included in the book "Cannibals with Gorks, the Triple Bottom Line of Twentieth Century Business." Furthermore, it is stated that in order for a corporate to be sustainable, it should consider on 3P, which is not only focusing on profit, but also the importance of giving contributions to the society (people), and the active participation in keeping environmental prosperity (planet). As presented in figure 1 as follows:

Fig.1 Triple Bottom Line

Social
(People)

3P

Environment
(Planet)

Economy
(Profit)

Source: Eklington, 1997

2.2 Audit CSR (*Corporate Social Responsibility*)

According to Hardjana (2000) audit, CSR is defined as an overview and study of the communication needs of public relation and the on-going public relation practices. Meanwhile, Frazier A Moore stated that audit CSR is a study that is loosely arranged, has a large scale which investigated a corporate public relation using either internal or external ways.

The general objective of the audit is to enhance the effectiveness of communication system of public relations in a certain institution. Meanwhile, the particular objective of audit is to determine the location of the information overload or the lacking of the information which is to be related to certain topics, sources, or communication channels, and also to assess the quality of information being communicated by the resources, and to measure the quality of the communication relationship, to recognize the actively operational network for rumours, social message, an official message to compare with official communication network, and to recognize sources of information flow congestion.

The challenges in developing the protocol of CSR audit program do not only rely on the complexity of formulation, but also the implementation. Social audit involving environmental and social aspects is relatively harder to be formulated and measured rather than being formulated and measured by financial aspect. The social audit requires an expert with comprehensive competency in the environmental and social field beside the competency to implement several research methods.

The main difficulty in arranging audit system for a standardized of CSR program is to formulate the appropriate variable and indicator which are applicable to all sectors. Two main requirements needed to fulfill are:

- Definition of various categories should be implemented to all corporates, industries, and even social system that is able to do the analysis.
- Categories to classify corporate activities should be stable in certain periods hence a historical comparison can be conducted.

2.3 Community Development Indicators,

The most favorable practice of CSR is community development (Comdev), although both cannot be treated as the same. Comdev is defined as a systematic way to enhance the community's ability especially the most disadvantaged groups in fulfilling the basic needs related to the potential of all accessible resources. People in affected areas are the most important stakeholders of a CSR They are the groups linked by the disadvantage factors of Structural, Cultural, and other aspects. Those groups are vulnerable to the various conditions, including the possible negative effect of a corporate. Therefore, it is important to classify those groups, and as a result, Comdev is created. Considering the importance of classifying the community groups being discussed earlier, Comdev as the special program is built to cope with such vulnerability. Alyson Warhurst contended that relationship between CSR and community occur under four main points: Comdev, the participation (priority) of employment and business opportunity, financing in accordance with the legal framework, and responses to the expectations of group interests. This classification of Warhust is one of the essential components of CSR.

Generally, community development can be defined as an activity to develop community led to enlarge the community access to achieve a better social-economic-cultural condition than before the development activities emerged. Consequently, the community in the area is expected to be more independent with a better life quality and prosperity. Community Development Program has three main characteristics: community-based, local resource-based, and sustainable.

Two targets to be achieved are the target of community capacity and target of prosperity. The first target can be achieved through empowerment hence the community members can participate in the production process or supporting institutions in the production process, get the equity without being discriminated by status and expertise, get full security, work in sustainability, and have good cooperation and these are all working simultaneously.

There are at least three main reasons why community development is held, such as:

a. Local licenses for the operation of the corporate to enhance its relationship with the community.

b. Apprehending the social culture of the local community.

c. Managing and creating a future strategy through community development program. A good reputation of the relation between the corporate and local community, and community development can create a new business opportunity.

2.3 Social Media Enterprise Indicators

The globalization era nowadays has a corporate involve digital space in its marketing strategy. This space is built to facilitate the consumers' access the promotion made by the corporate since the business requirement is developing dynamically and progressively.

In the past, a corporate could only make one-way marketing communication, but now with the presence of digital era and social media, corporates are competing to create an interactive two ways communication. This is to make the consumers can be in direct contact with the corporate and the corporate get a better understanding of the consumers' needs in order to measure of likes and dislikes of the consumers efficiently.

Each corporate has a distinctive approach to building communication with their consumers. One sample of the approach is by selecting social media enterprise platform into their system. This platform is employed to keep the communication effectively.

Social media provides enough amount of good impact related to communication or marketing style. It causes many events and changes. And often social media becomes an attractive advertisement media with appealing and creative content. Nowadays, social media is not only accessed by young people, but also the X generation. They begin to think it is the time to follow the time flows, so they are starting to learn about social media.

Social media is an online media which make for accessibility of the users so they can conveniently participate, share, and create their own content. Social media includes a blog, social network, WIKI, Forum and virtual world. Blog, social network, and WIKI are most used social media by the society all over the world. Another opinion stated that social media is an online media supporting social interaction and social reaction. A social media using a web-based technology changes communication to an interactive dialogue.

Kaplan, Andreas and Haenlein, Michael defined social media as "a group of application with internet-based, built upon ideology and technology of Web 2.0, which allows the creation and exchange of user-generated content".

The social network is a site in which everyone can create their personal web page, which connects them to his or her friends to share information as well as communication. The biggest social networks are Facebook, Myspace, and Twitter. On the one hand, traditional media uses a printed media and broadcast, on the other hand, social media uses the internet. Social media invites anybody who is interested in participating by giving contribution and feedback in public space, giving comments, and sharing information quickly and unlimited.

2.4 Special Theory of RACE

RACE involves four activities of online marketing designed to help the building of *brands engagement* (a process to form the consumers' loyalty to a certain brand). Here is the framework RACE (Chaffey, 2010) that will be studied in this research:
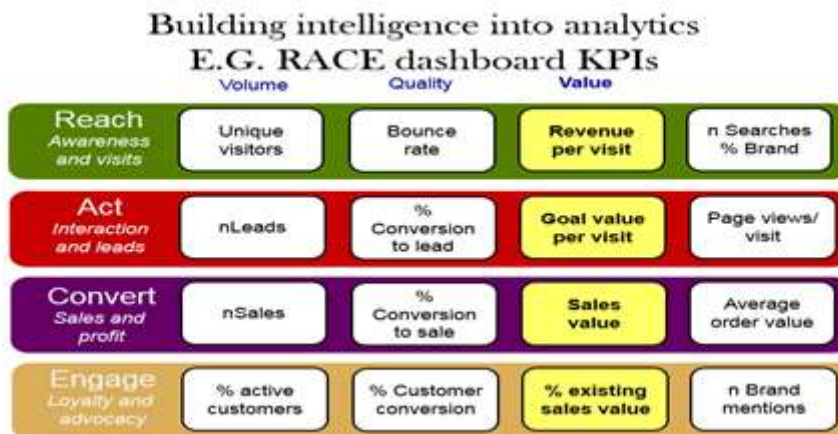

Figure 2. RACE Framework

RACE consists of four steps of marketing activities designed to help the building of brands engagement (a process to form the consumers' loyalty to a certain brand). Here is the explanation of the order of marketing activities found in RACE framework (Chaffey, 2010):

• Phase 1, Reach: Reach means building brand awareness from a brand, product, and service in the other sites and in offline media to build traffic by giving a visit to a web presence differed from the main site, microsites or social media site.

- Phase 2, Act: Act of persuading the site visitors of the prospect of taking another new step on their way in which they started to open your site or the presence of the social network. It can mean seeking for further info of a corporate or a product, seeking to find a product to read a blog post this is about the engagement of the visitors through relevant contents, attractive content, and a clear navigation lane hence they will not press the same button anymore.

- Phase 3, Convert: Conversion deals with the visitors' commitments to build a relation that earns a commercial value for the business. That is the objective of marketing like leads or sales on the web presence and offline.

- Phase 4, Engage. It deals with the long-term engagement, building a relationship with the costumers from time to time through interaction, payment, ownership, and acquisition in acquiring different touchpoints media from your site, social attendance, email and direct interaction to improve the customer lifetime value.

2.5 Audit CSR Framework Using Community Development and Social Media Enterprise Indicators

As the initial idea, the matrix on the conceptual model below gives an image of audit framework toward CSR program based on the indicators of community development and Social Media. The aspects of the conceptual model are developed basically under the CSR definition which formulated by the researcher, i.e., the corporate concerns that save some of the advantages (profit), share the importance of human building (people) and environment (planet) sustainably based on an appropriate and professional procedure (procedure).
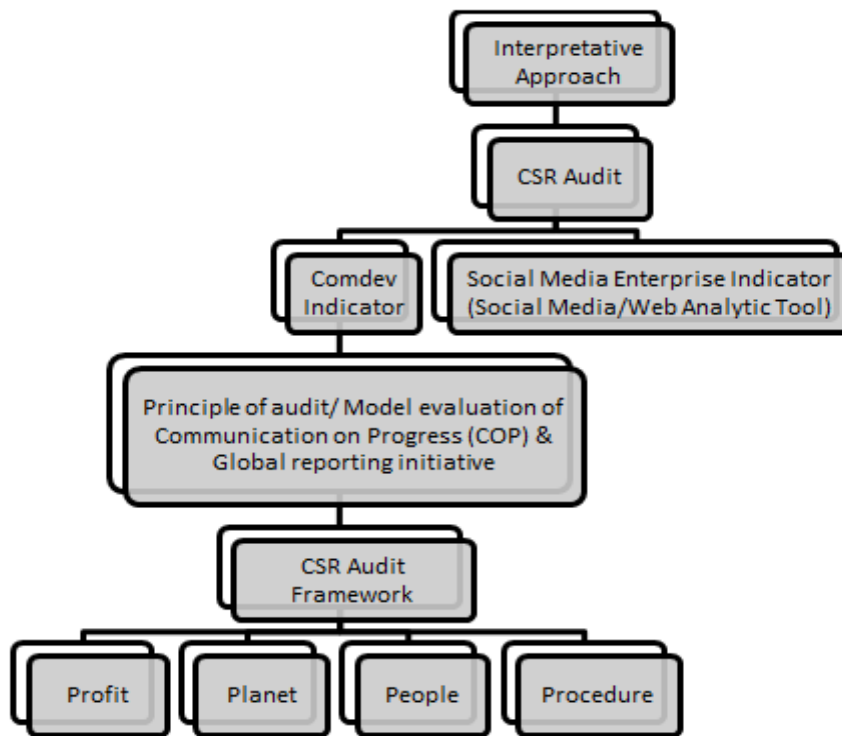

Figure 3. Conceptual Model

3. Research Method

This research uses interpretive paradigm approach. An interpretive researcher believes that reality is built on interpretation and social interaction. And the method used in this research is qualitative with the descriptive study. Since it produces descriptive data in the form of written words and so oral. Hence this research report will contend with quoted data to give a picture of report presentation.

In addition, this research is a qualitative study because first, the framework of CSR audit is based on community development and social media enterprise indicators. It can be applied in the form of an audit or evaluation of CSR program that encourages the practice and the revealing of CSR program as an important part to be analysed and examined. Second, not all values, behaviours and interactions between social actors and their environment can be quantified. This is due to one's perception is depending on the values, culture, experiences, and other aspects carried by certain individuals.

In this research, the researcher used 2 techniques of collecting data; they are documented analysis and literature review. The use of these two techniques is caused by the misinterpretation that might appear if only one technique is used.

This research used triangulation. It is due to the use of various data sources, theories, methods, and investigators used by the researcher in this research for the information becoming consistently presented. This research used two kinds of triangulations: triangulation of data, and triangulation of theories. Coding in this research involved several phases such as the collecting of data based on certain themes. There are two themes found in this research: a theme of CSR audit on Community Development and Social Media Enterprise indicators. In this phase, the interview transcripts, the observations, and the documents were coded based on the predefined theme in term of research objective and framework.

The interpretations resulted from data coding, then it associated with the existed theories. Hence, the interpretation is freed from bias and could be explained by the theories itself. In the process of interpreting, this research could not be separated from the events happening in the research context. This research also enclosed quotations, narrations, and pictures to draw the interpretation and the point of view of the corporate toward the Audit and the implementation of CSR programs, motives derived from program realization, and the revealing of the CSR using community development and social media enterprise indicators.

4.   Results and Discussions

The discussion started with the general description of the corporate, program CSR audit/evaluation in TPPI, and the policy of corporate governance toward CSR program   in TPPI along with the policy formulation and corporate values. Furthermore, the discussion is dealing with audit CSR framework using community development and social media enterprise indicators.

4.1   PT. TPPI CSR Programs

At the beginning of its establishment, PT. TPPI had implemented CSR in the basic level that is CSR for financial responsibility by earning maximum profit for the shareholders and also based on the theory of stakeholders stating that a corporate is not an entity which not only operates for its interest, but also it should provide benefits for the stakeholders. The conclusion is PT. TPPI also pay attention to all interested parties. In doing this, PT TPPI paid not only to the stakeholders but also to all related parties.

In the internal corporate document (Annual Program Report of CSR/ Comdev 2015) TPPI also set the strategy and the implementation of CSR program. In 2015 the strategy of TPPI CSR was enhanced by intensifying the program focus into two categories: Strategic Program and Responsive Program explained in the Annual Report of CSR Project/ Comdev 2015 as follows:

1.   Strategic Program is CSR program solely focuses on education and training field, supported by programs in the health, environmental conservation, and small business partnership. Some programs included in the Strategic Program category are in the form of grant for programs in health, environmental conservation, and the non-commercial loans through small business partnership.

2.   Responsive Program is a specific and incidental CSR program in the form of natural disaster relief, public facilities or infrastructure, and places of worship. The implementation of this Responsive Program is commonly thorough independent grants. The strategy of the corporate is a comprehensive formulation design on how the corporate can achieve its missions and purposes.

From the strategies above, it is known that the purpose of the organization is to integrate the CSR program and Comdev with TPPI's vision and mission to keep the consistency and the continuity as well as the responsibility of the program implementation to all the stakeholders.PT TPPI holds a commitment to enhance the sustainable program on the basis of four pillars of sustainable development in health, education, prosperous community, and infrastructure provision.

This commitment is actualized through several strategies such as Participatory Rural Appraisal (PRA), Future Search Dialogue, Ziel-Orienterte Projekt planing (ZOPP) and Participatory Wealth Ranking (PWR) for sub-district, Jenu. The participatory planning requires the participation of the corporate, local government as well as the community.

4.2   Framework of Audit CSR with Community Development Indicators

Framework employed by the researcher in CSR program audit is the corporate concern that saves some of the profits (Profit) for the importance of human development (People) and the environment (planet) sustainably with an appropriate and professional procedure (procedure).

Based on the framework of CSR program audit consisting of 4 P that could be audited by the researcher and to determine the success scale of CSR program are as follow:

1.   An aspect of Profit tells that CSR should budget 2% of the net profit of the corporate and the bigger concern/attention from the policymakers of the corporate toward the priority of CSR budget. Based on this aspect, it can be known that CSR programs which had been implemented did not meet the requirements of profit aspect. From the realized budget, only Rp 478.452.230,00 from the budget was approved (RP 1.090.750.000,00) or 43,86% of the approved budgeting. This did not match with CSR indicator of Profit aspect which requires the corporate to budget 2% from the corporate net profit that reached Rp. 86 trillion with net profit per share (Earning Per Share, EPS) was

Rp. 39,48. From this finding, it discovered the corporate had not maximally set aside the fund for the CSR program that should have been 2% of the corporate net profit, Rp. 86 trillion that should be ± Rp. 1.736 millions spent for the CSR program. This should be the concern of PR department as the CSR executor for next year CSR especially and for TPPI corporate in general. Based on parameter of the Key Performance Indicators (KPI), then the success of the program toward the realization of the implementation: rated 41 ~ 60 % (categorized as sufficient)

2.   An aspect of Planet is the availability of real programs of environmental conservation, waste management facilities, positive programs for the environment with a relatively small negative effect and under control for environmental damages. Based on the annual report of CSR program/ Comdev audited by the researcher, there was no program preferred for planet/ environment aspect. Actually, there was such plan of programs of reforestation, fishery, and training in marine culture techniques for fishermen, but an audit was held the researcher did not find any program related to those matters. The researcher only found the infrastructure program but not related to the environmental aspect, in this case, is a marine field that should be the main concern given by the corporate since the main corporate activities involve mine utilizing the marine field. Though already mentioned by the researcher in phase one, some particular issues related to the marine environment as well as the issues regarding the fishermen nearby had not been found within the audit. Consequently, the researcher needed to do the program audit on CSR based on the parameter of Key Performance Indicators (KPI), then the success of the program toward the realization of the implementation: rated 21 ~ 40 % (categorized as Bad)

3.   Aspect of People deals with the availability of real social services and social empowerment (strengthening health and education services, providing small business grants system, venture capital, entrepreneur and like skills training), the availability of social protection system for the disadvantaged groups, the life quality enhancement, and the improvement of livelihood, social independence, resulted in relatively small negative bad impacts and also the under control environmental damage. Based on the aspect of people, the researcher found a lot of real programs related to the aspect of people. This can be seen from the fact that there are many real programs emphasizing the aspect of community development, social services, etc. The main objective of TPPI CSR program is to develop the community by recruiting employees from the local people, and this is in line with the audit program on CSR mentioned earlier. Based on the parameter of Key Performance Indicators (KPI), then the success of the program toward the realization of the implementation: rated 61 ~ 80 % (categorized as Good)

4.   An aspect of Procedure claims that the audit should be conducted separated by another institution, involving professional experts in various fields, integrating CSR with the corporate policy, given active participation of the government, LSM, and the society along with good coordination between them, program planning, monitoring, and evaluating. In this aspect, TPPI public relation had definitely conducted appropriate procedure with the framework CSR audit by determining the strategy and implementation of the CSR program. In 2010, TPPI CSR strategy had been completed with the sharpening focuses divided into two; Strategic Program and Responsive Program. Based on the parameter of Key Performance Indicators (KPI), then the success of the program toward the realization of the implementation: rated 61 ~ 80 % (categorized as Good)

4.3   Model of CSR Audit Implementation with Social Media Enterprise Indicators using the Framework of RACE Analysis

Here is the detail of a set of models of CSR audit implementation using Social Media Enterprise indicators found in the framework of RACE analysis (Chaffey, 2010):

•   Phase 1, Reach:

The phase of Reach aims at forming a brand awareness of a certain brand, product and service di other sites which lead to the visitation of different webs such as the main site, microsites or a social media site. KPI in this phase is unique visitor & fans, audience share, and revenue or goal value per visit. After conducting an observation at the layout and design of a web named as www.tubanpetro.com , the data could be then analyzed in the phase of reach, based on the observation held by the researcher via a statistic and analytic web named as, www.alexa.com and www.webstatsdomain.org. Based on the analysis, the data showed a score result on data Search Engine Optimization (SEO) that is 60 % of primary traffic in Indonesia.

•   Phase two, Act :

Act is all about persuading the site visitors or creating the prospect of taking another further step in their ways while visiting your site or a social media network. This probably means seeking for further info on a certain corporate or product, attempting to find a new product, or reading blog posts. This is about the engagement of visitors with relevant and interesting contents, and navigation lane so they will not press the 'back' button. In the phase of Act, the successful matrix and KPI are bounce rate, pages per visit, product page conversion. Afterwards, then the researcher made an analysis via www.similiarweb.com. Based on the data revealed, the product page conversion which based on referrals is 9,48 % distributed according to the top referring sites.

•   Phase 3, Convert:

Conversion is about the commitment of the visitors in building a relationship which aims at earning commercial values for business. There are marketing objectives such as leads which is the sale of web and an offline site. In this phase, a tactic can be measured its success based on the success of the successful matrix and KPI such as conversion rate, leads, and sales, revenue and margin. According to the data above, this phase can achieve conversion rate, leads, and sales, revenue, and margin. The website of www.tubanpetro.com has applied integrated digital advertisings such as top ad network (Google Display Network) and Agency with 0,38% from the amount of the traffic of the display advertising with the integration of several webs and top web publishers.

- Phase 4, Engage.

It is about a long-term engagement, building a relationship with the visitors from time to time through interaction. Some use payment, ownership, and achieving a different touchpoints media from your own, social existence, email, direct interaction to increase customer lifetime value. In this engage phase, the success of a tactic can be measured by KPI basis such as % active hurdle rates, fan engagement, repeat conversion.

4.4   Discussions

From the CSR of TPPI Audit Program which conducted by the researcher using the framework of CSR audit with the basis of 4 P aspects (Profit, Planet, People, Procedure), it revealed that in 2010 the results achieved, as follows:

➢   Towards claims   : 0 % (zero per hundred)

➢   Towards the program realization: rated 50 ~ 69 % (categorized as Sufficient)

According to the conclusion of the audit process done by the researcher, CSR of TPPI has met with the aspects of 4 Ps which are the aspect of People and Procedure. It revealed realization of a good implementation of the program. Meanwhile, aspects of Profit and Planet are still in inappropriate qualities. Some of the implemented programs of CSR or community development dealt with the fields of education, health, and sport, religion, social, and others which mainly focus on community relations (establishing a harmonious relationship between the corporate and the environment) mainly towards Remen-Tasikharjo village which was decided to be ring 1 village. Based on the data and interviews employed by the researcher, the result could be accepted due to PT. Trans-Pacific Petrochemical Indotama had just normally run in July 2006 which they had a shutdown such in February 2008 or counted as ± 1,5 years being operated; then it was restarted in May 2009.

In order to improve the CSR or community development programs, some areas that needed to be paid more intention are maximising the budget of CSR program, 2% of the corporate net profit which is in accordance with the limited company legislation regarding CSR and the corporate duty to implement CSR, the arrangement of a program related to a good management of natural environment, the fact that activities and the performances of community development still needed to be well-arranged, a scale of priority program, duration or schedule of the activities which are still depend on certain influences of financial conditions and both internal and external condition and situation of environment.

5.   Conclusions and Suggestions

5.1   Conclusions

According to the result of research for audit program on TPPI's CSR using community development and social media enterprise indicators with RACE analysis. It shows some conclusions as follows:

a.   In regards with the framework of CSR audit based on aspects of 4 Ps (Profit, Planet, People, Procedure) and Key Performance Indicator (KPI), it shows the realization of good implementation for People and Procedure aspects. However, Profit and Planet aspects still show inappropriate qualities. Some of the implemented programs of CSR or community development dealt with the fields of education, health, sport, religion, social, and others which primarily focus on community relations (establishing a harmonious relationship between the corporate and the environment) mainly towards Remen-Tasikharjo village which was decided to be 1 village project. Based on the data and interviews employed by the researcher, this result could be accepted due to PT. Trans-Pacific Petrochemical Indotama (TPP) had just normally run in July 2006 which then had a shut-down at 26th of February, 2008 or counted as ±1,5 year being operated, then begun to restart on May, 2009.

b.   Meanwhile, in line with gap analysis on the community development indicators there were found economic growth, environmental protection and social equity, on the economic growth indicators there were found that the position of TPPI (basically aimed at looking further between the goal willing by the corporate and its current condition or in simpler way is to view the current position of the corporate and its involvement in achieving the predetermined goals), then it will come the sight whether the corporate position is relatively far, in the middle, or close to achieve the goals. This brings an implication toward the strategy that will be implemented in the latter in order to build economic growth of the community nearby the site plan of PT TPPI. In term of environmental protection indicator, it can be concluded that the increased disbelief of the society and misperception appeared due to the pollution allegation towards the operation of TPPI site plan. On the other hand, the indicator of social equity can achieve the social equity due to society accepted equality and equity for CSR program of PT TPPI with the result of no report and complaint from the society. Even though there might be some rumors, it only happened due to a mere misunderstanding.

c.   According to the conclusion of model of CSR audit implementation using Social Media Enterprise indicators using the framework of RACE analysis, some data were found as follows: in phase of Reach with the use of statistical web-score it achieved the Search Engine Optimization (SEO) data score and the information scope received by the society from CSR program are 60 % which is categorized as Sufficient. Meanwhile, in the phase of Act which deals with the visitors' engagement in media and web revealed that after an analysis of web-score referrals the data was 9,48 % of the activities distributed based on the top referring sites and this is categorized as Low. Furthermore, the phase of Convert revealed that the website www.tubanpetro.com had applied integrated digital advertising such as top ad network (Google Display Network) and Agency, and 0,38% of traffic amount based on display advertising in which some webs are integrated with the top web publisher, and this is categorized as Sufficient. And lastly, in the phase of Engage, it can be concluded that the audience engagement through interaction in achieving touchpoints media includes social existence, e-mail, and direct interaction to enhance customer lifetime value. In this phase, the tactical success can be measured based on KPI that is 40 % of active hurdle rates, fan engagement, repeat conversion. And this is classified as Sufficient.

5.2   Suggestions

Since this research is an audit or evaluation, there must be some limitations in carrying the process. Firstly, the result of this research only came from one of the particular corporate area on a mining corporation in general not involving another model of the corporation and had limited time in collecting data (about two months). The extension of research duration was hard to conduct due to the corporate gave a limited time for the research in order to keep up the employee performance.

Secondly, although this research employed triangulation in collecting and interpreting data, the research in the data interpretation process could be biased due to the subjectivity of the researcher. the narration in the annual report and images, as well as the interview results, could falsely interpret as misinterpretation since the lack of the ratification of the data and the factual reports by a third party who is in a neutral position. Nevertheless, what mentioned above should not become a serious matter since subjectivity may occur to any kind of approach or research paradigm used in certain research.

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