

Model of Social Responsibility Performance Measurement Using NH Approach for SMEs: A Study in Local Community Domiciled Around the Cement Mine in Indonesia

Nor Hadi^{1*}, Mundakir², Iwan Asrori³ and Ifada Retno Ekaningrum³

^{1,2,3}Institut Agama Islam Negeri Kudus, Kudus, 59322, Central Java, Indonesia

⁴Universitas Wahid Hasyim Semarang, Semarang, 50232, Central Java, Indonesia

*¹nh_oke@yahoo.co.id, ²mundakir@iainkudus.ac.id, ³iwanasrori5@gmail.com,

⁴ifadaretnoekaningrum@unwahas.ac.id

Abstract

The study was conducted in communities that are domiciled around mining areas and cement factories in Central Java and East Java in Indonesia (1 km radius from the mining area and cement factory). Research data in the form of primary and secondary data, with survey data collection techniques, interviews, observation, and documentation. The NH Approach instrument was developed with the contextuality of the research locus. The number of respondents was 150 people, with a respondent rate of 90 people. Data analysis uses NH Approach steps. The results of the NH Approach CSR community empowering assistance for Community Development programs show a high-grade category (B) with a score of 68.33. Nevertheless, the grade is still below expectations. There are still many dimensions that are of low-grade value because aid is not yet optimal. The lower performance occurred in CSR for community empowering partnership programs, where the grade was Low (R) with a score of 61.33. The low-grade results were triggered by the lack of partnership assistance. The value of partnership assistance aside from its small portion, there are also restrictions on the types of SMEs that receive revolving fund assistance. This research has limitations, namely the level of difficulty in developing contextual or integrative dimensions or indicators. It can have an impact on the difficulty in developing and validity of measurement instruments. This research contributes to see and evaluate the effectiveness of community empowering CSR assistance so that it can be used as a reference to improve and develop CSR assistance for the next community.

Keywords: social responsibility, community empowering, partnership, community development, legitimacy

1. Introduction

The company is an entity that has business objectives and responsibilities to shareholders, namely, profit maximisation [1], [2]. Mainstream profit-oriented like that is something natural because the company should maintain going concern, and create value for shareholders [3], [4]. Even so, the company is not justified in denying the various impacts arising from its operations [5]. The case of global warming, the emergence of a deadly virus due to a decrease in environmental quality, a shift in the social value system of society, dust emissions, air pollution, climate change, social inequality, Pandemic Covid-19, and the like are bad portraits of the negative externalities impact of industrialisation [6]–[8]. Communities are those who directly and indirectly receive the negative impacts of industrialisation, so they must bear the emergence of social costs [9], [10]. From this problem, the implementation of CSR is critical as a form of corporate responsibility for the environment and surrounding communities [11]. The implementation of CSR shifts the company's split from the shareholder's orientation to a wider one, which is to pay attention to the stakeholder orientation [12]–[14].

The case in Indonesia, especially for local communities that live around cement mines, there are two forms of CSR assistance, namely assistance for community and environmental development programs [15], [16]. Partnership assistance is assistance intended for small and medium-sized enterprises (SMEs) and home industries to be able to increase productivity and profitability. These funds have a great significance to increase SMEs productivity and welfare [17]. Meanwhile, environmental development funds are CSR assistance intended to help non-productive local communities, such as assistance to improve welfare, health, education, religious facilities, sports facilities, public facilities, and the like. This type of assistance is a charity, local community empowering, and social motive based [15]. Although the CSR program for environmental development for local communities domiciled around the cement mining area has been carried out with a variety of strategies and seriousness, the fact still leaves many problems (contradictions), especially assistance for local community empowering (LCE), such as: improving health, welfare, education, and community productivity [17]–[19]. Many contextual factors cause incongruence between expectations and the reality of community needs, such as (1) the absence of an understanding between the assisted community and the company about the limitations of CSR; (2) permissive community attitude and information asymmetry give rise to a priori and sceptical attitude towards CSR programs; (3) CSR activities planning that is more corporate centre than stakeholder centre, so that there are often contradictions between CSR assistance programs provided with the reality of community needs [17], [20]–[26]. Empirical facts show that the local community around a cement mine has a high vulnerability to the negative impacts of cement products such as the emergence of dust emissions, air pollution, soil exploitation, and limestone for cement raw material. The company has taken action by providing CSR assistance as a form of corporate responsibility for the impacts that arise. However, according to the local community, the CSR assistance has not been balanced when compared to the social cost paid by the community.

This study offers an alternative model to measure the effectiveness and evaluation of CSR assistance for local community empowerment domiciled around the area and cement production, namely the NH Approach. Epistemologically, the NH Approach is an approach to measuring CSR performance that is built based on legitimacy theory and stakeholder theory. The design method is comprehensive and integrative with the level of performance measurement from two sides, namely from the stakeholders and the company. The dimensions of CSR are constructed based on empirical phenomena (research loci), so that instrument validity is better and contextual.

2. Literature Review

2.1. Legitimacy Theory, Stakeholder Theory and Social Responsibility

Stakeholder recognition is the company's first capital, even an absolute requirement in competitive strategies. Recognition is an appreciative, permissive condition, and acceptance of all forms of results and consequences produced by the corporation in the eyes of stakeholders [27]. Recognition is a form of stakeholder legitimacy to the corporation [28]. Corporations need legitimacy to maintain good relations in the context of going concerned [29]. Legitimacy is a psychological state of partiality of people and groups of people towards the company so that stakeholders accept what is produced by the corporation, and the corporation receives the resources offered by stakeholders [24]. In [30] state legitimacy as a system-oriented perspective, the entity is assumed to be influenced by, and in turn, to influence upon, the society in which it operates. Legitimacy experiences a shift in line with shifts in the intellectual level and mindset of society, government policies, changes in the environment, community needs, and applicable laws. States legitimacy can be obtained if there is a match between the existence of a corporation that does not interfere or congruent with the existence of a value system that exists in society [30]. When there is a shift towards mismatch, at that time, corporate legitimacy can be threatened. The essence

of the legitimacy theory is in line with the framework of the stakeholder theory. Stakeholders are those who influence and are influenced by the company, directly or indirectly [31]. Defines stakeholders as groups or individuals, which can influence or be influenced in the context of achieving company goals [32].

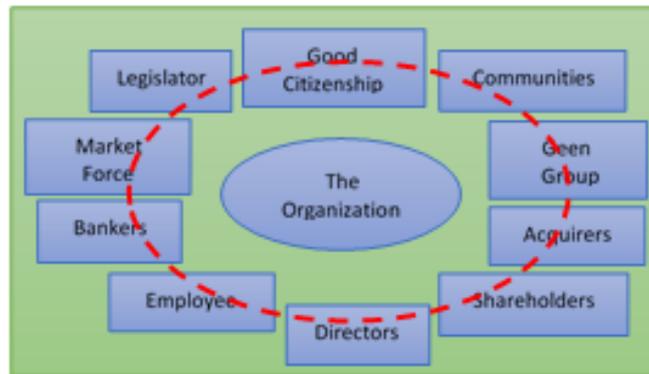


Figure 1. Stakeholder and Company Relations

Figure 1 shows that many parties have a relationship with the company, both direct and indirect. The parties, besides influence, are also influenced by corporations based on their respective interests. The company is expected to carry out accountability to stakeholders by carrying out activities that are considered significant to stakeholders. The way a corporation must do to maintain stakeholder legitimacy is to increase social assistance for the community [11], [12]. The World Business Council for Sustainable Development defines CSR as a business commitment to continually behave ethically and contribute to economic development and improve the quality of life of employees and their families, local communities, and the broader community at large [33]. CSR boundaries are evident that there is a triple responsibility of the company, which in addition to having an obligation to increase profits in order to ensure the going concern of the company, must also pay attention to the surrounding community as a party that is often affected by the company's operations, while also must pay attention to the balance and environmental sustainability for the survival of generations in the future.

2.2. NH Approach

CSR performance measurement has progressed, starting from showing the benefits from economic, social aspects, to a more comprehensive measurement model. NH Approach is designed by perfecting various CSR measurement methods beforehand. Ontologically, the NH Approach was developed based on empirical facts by the context of the locus measured, taking into account the contextual variables both in terms of assisted stakeholders and the corroboration that implements CSR. Contingency basis in NH Approach requires that the measuring instrument be adjusted to specific conditions by the contextuality of the locus measured. That is where the NH Approach is different from other CSR measurement models [31]. NH Approach was developed by utilising the essence of legitimacy theory and stakeholder theory. The underlying logic referred to is that the existence of a company is inseparable from the role of stakeholders, both internal and external stakeholders [20], [29], [33]. The realm of measuring the performance and effectiveness of CSR is the gap between expected and actual CSR implemented and accepted by the community [27], [34].



Figure 2. Dimensional NH Approach [36]

Figure 2 is a prototype of the *pedati* philosophy of CSR that the middle part is an area of CSR philosophy that is a driver of CSR for empowering. Forms of CSR empowering, including economic (EC), law and regulation (legal), ethical, and discretionary (DC). This responsibility is carried out in various CSR assistance activities, such as (1) education of surrounding communities; (2) religious activity; (3) sports assistance and coaching; (4) empowerment assistance and economic assistance; (5) national holidays; (6) health assistance; (7) for the environment; and (8) public facility assistance [31], [37].

3. Methodology

This research is a quantitative descriptive study, which is intended to explore phenomena and assess the level of effectiveness of CSR assistance quantitatively. Research data are primary and secondary. Primary data in the form of respondents' opinions are company management implementing CSR and local communities domiciled around mining areas and cement production. Secondary data in the form of CSR reports published by the company. Primary data is done through surveys, observations, and interviews. Meanwhile, to obtain secondary data used documentation procedures, namely reading and doing a content analysis of the company's CSR reports. The number of respondents or informants involved in the study was 150, but the response rate was 90 people. The research data were analysed descriptively quantitatively, with the following stages:

1. Coding and editing data from survey, observation and interview results;
2. Grouping and quantifying respondents' answers;
3. Calculate and determine the performance or effectiveness of CSR assistance by stages:
 - a. Determine the elements to be weighed
 - b. Determine the weight, using the formula:

$$\text{Weighted Average Weighted Value} = \frac{\text{Number of Weight}}{\text{Number of Element}} \quad (1)$$

- c. Determine the value of CSR Index (CSR Index) with the formula:

$$\text{Index CSR} = \frac{\text{the total value of the element}}{\text{the total profit filled}} \times \text{weighing value} \quad (2)$$

- d. Transforming the CSR Index into grades by determining the value of a range:

$$\text{Index CSR} \times 25 \quad (3)$$

The Grade calculation results above are further categorised into:

Table 1. Categorized Index of CSR

No.	Score Index CSR	Conversion I CSR	Grade CSR	Performance of CSR
1	1.00 – 1.75	25 – 43.75	D	Very Low
2	1.76 – 2.50	43.76 – 62.50	C	Low
3	2.51 – 3.25	62.51 – 81.25	B	High
4	3.26 – 4.00	81.26 – 100	A	Very High

4. Results and Discussion

Data or information related to CSR implementation is obtained by using surveys, observations, interviews, and documentation. The description of the respondents is explained in Table 2.

Table 2. Description of Respondent

Respondent Status	Amount	%
Local Community	33	37
Community Leader	16	18
Religious Leader	10	10
Local Government	8	8
NGO	4	4
SMEs	9	10
Director	10	10
Total	90	100

Seven community groups are respondents: (1) local community, that is ordinary people who do not have a special status or strata in society as many as 33 people (37%); (2) community leaders, namely groups of people who are assigned or have certain strata in the community where they live, as many as 16 people (18%); (3) Religious leaders, namely groups of people who have piety in the field of religion and are featured in certain religious groups, as many as 10 people (10%); (4) local government, that is the government of specific regions or villages, as many as 8 people (8%); (5) non-governmental organisation (NGOs), are 4%; (6) small business enterprises (SMEs), as much 10%; and (7) company management represented by the level director of 10 people (10%). Most of these communities are ordinary people who live around a 1 km radius from the mining area and cement factory, and they have the potential to be directly or indirectly affected by the company's operations. The interview results show that the informants admitted that most of them felt disturbed and directly and indirectly affected the mining process and cement production. However, they cannot do anything and be silent over all the impact it has. Informers also do not know and do not want to know about CSR that has been implemented by the company.

Table 3. Description of Respondent Interview Result

Question Items	Informant Statement
Understanding of CSR	Informants generally do not understand the concepts and limits of CSR, which they know that companies must help ease the burden on society. Only a few know about CSR, they are local governance, community leaders, and NGOs.
Types of company assistance (CSR)	Assistance: scholarships, job training, national holidays, sanitation, clean water, street lighting, public facilities, sports, arts and culture, youth, religious holidays, priority employee recruitment for people around, cataract operations, mass circumcisions, mass circumcisions, low-cost revolving funds, and SMEs management assistance.

Benefits of company assistance (CSR)	Helping the cost of education, alleviating repression, developing interests and talents in arts and sports, helping to increase income and welfare, helping to provide public facilities and worship, maintaining environmental health, improving skills.
CSR socialisation	Do not know, do not understand, rarely or even no socialisation
The role of CSR for health and environmental damage.	Most informants said they did not know about CSR and its role in the environment. Only a small number know about CSR, and argue that CSR is essential for maintaining health and environmental sustainability. Generally, those who know and understand CSR are those who work in local government, NGO, and community leaders.

The summary of the results of the interview in Table 3 shows that the company has implemented CSR that is both community development and partnership. Implementation of environmental development CSR, such as assistance for education, health, clean water, sanitation, arts, culture, sports, national holidays, religious holidays, environmental hygiene and health, street lighting, improvement of public facilities, and the like. This type of assistance is the more charitable, charitable, social motive, and implementation is AdHoc. That is different from partnership funds, and the implementation is ongoing to increase empowerment. Partnership funds are intended for productive activities, such as revolving fund assistance with low cost of capital and home industry and small business enterprises (SMEs) governance assistance.

The results of a survey of 90 respondents from 7 (seven) community groups related (local community, community leaders, religious leaders, local government, NGO, SMEs, and directors) to the implementation of CSR for community empowering showed a value that was not too high. The implementation of CSR is still not as expected, and the community still does not understand the limitations of CSR and the significance of CSR programs. The results showed that there were two types of CSR activities that the company had implemented to help community empowerment, namely the community development program and partnership. Environmental development programs in the form of programs aimed at helping communities around the company and maintaining environmental cleanliness and sustainability, such as education, health, arts, and cultural facilities and training, training, public facility assistance, educational facilities, sports facilities and guidance, national holidays and religious, and the like. The community development program is more charity, AdHoc, and social motive. There are 22 indicators developed to measure the performance grade of community empowering community development programs.

Table 4. Result of Community Empowering CSR Performance Grade

No.	The Element Being Assesses	Conversion	Performance
1	Health assistance, health facilities, maintaining environmental health	64.16	High
2	Collaboration with Posyandu (Pos Family Planning Services-Integrated Health), youth organisations, and other organisations for health	65.83	High
3	Help maintain cleanliness, sanitation, environmental pollution, water pollution, air pollution	60.83	Low

4	Collaboration with the surrounding community to jointly maintain and guarantee the quality of the environment	60.00	Low
5	Assistance with street lighting, roadworks and greening of roads around the company	69.16	High
6	Commitment and employee recruitment priorities for the community around the company	67.50	High
7	Clean water assistance for the community around the company	43.33	Very Low
8	Assistance in the repair and construction of places of worship for the community around the company	70.00	High
9	Assistance for religious, social activities, celebrations, <i>qurban</i> , and the like	75.83	High
10	Commitment and implementation of assistance in the improvement and construction of educational facilities	56.66	Low
11	Educational assistance for the surrounding community such as educational scholarships and training	74.16	High
12	Assistance in the improvement and construction of sports facilities	50.00	Low
13	Coaching achievements and sporting events	50.83	Low
14	Assistance in the improvement and construction of arts and cultural facilities	50.00	Low
15	Assistance and guidance for arts and cultural achievements and events	53,33	Low
16	Assistance to the degree and preservation of local art and culture	65.83	High
17	Assistance to orphans, older people, special needs	67.50	High
18	HIV and Narcotics prevention and treatment assistance	43.33	Very Low
19	Organising blood donations	50.00	Low
20	Assistance in organising mass circumcisions for the community around the company	71.66	High
21	Assistance and facilitate the maintenance of religious harmony	68.33	High
22	Assistance in the repair and construction of public facilities such as environmental security post and repair of village halls.	68.33	High
Average		68.33	

Table 4 shows the 22 items of the indicators, after calculations using the NH Approach produced 12 performance indicators obtained High grade (B) with scores between 62.51 to 81.25, and 8 CSR performance indicators produced Low grade (C) with a score between 43.76 to 62.50. In total, the performance of the CSR community empowering environmental development programs shows a high value (B), with a score of 68.33. The level of CSR performance has only reached a high grade (68.33). It can be said that CSR assistance is not in line with community expectations. The assistance has not been distributed evenly in various dimensions of CSR. CSR dimensions that have not received the company's attention, such as assistance and attention of the company to the prevention of AID / HIV,

clean water assistance for the surrounding community, assistance for sanitation, blood donation, assistance and attention for the development of art, culture, and sports.

Meanwhile, the field is a dimension that concerns the community. The company's CSR assistance program is still dominated by charity activities in education, and public, religious, national holidays, religious harmony, mass circumcisions, public facility assistance, orphans and nursing homes, and cooperation with the community to maintain health. These programs turned out to have strong promotional content. It is clear that behind the implementation of CSR turns out to contain high economic motive and image, so the company tries to maintain. The next CSR for community empowering is partnership assistance (productive assistance). Implementing CSR partnerships in the form of revolving fund assistance given to home industries and small business enterprises (SMEs) with a low cost of capital. The revolving fund is managed on an ongoing basis in the form of business loans with low interest. There are 14 indicators developed to measure the grade of CSR community empowering partnership performance.

Table 5. Partnership Program Community Empowering CSR Performance Grade Result

No.	The Element Being Assessed	Conversion	Performance
1	The company's commitment to helping the family economy sector and SMEs	55.00	Low
2	Cheap revolving funds for the household economy and SMEs	52.50	Low
3	Collaboration with management for revolving fund management	46.66	Low
4	Easy access to revolving fund assistance	55.00	Low
5	Ease and relief of requirements for obtaining revolving funds	61.66	Low
6	Interest rate/profit sharing fund	61.66	Low
7	The number of people received revolving funds	56.66	Low
8	Technical assistance and business development training for SMEs	64.16	High
9	Marketing assistance and marketing access for SMEs	50.00	Very Low
10	Guidance and agricultural assistance for the community	50.83	Very Low
11	Assistance and stimulation for street vendors.	60.00	60.00
12	The company has a unit/department that manages a revolving fund	60.83	Low
13	The company has a strategy for utilising ex-mining land for productivity	55.00	Low
14	Collaboration with organisations in the community to foster a productive economy	61.66	Low
Average		61.66	

Table 5 shows that the attention of companies towards implementing CSR partnerships is lacking. In total, the value of the CSR community empowering performance grade for partnerships is between 43.76 to 62.50. There is only 1 (one) dimension item that has a high value (B), namely technical assistance and business training for SME actors with a score of 64.16. The results of the total assessment of the CSR community empowering performance in the field of partnership showed a Low grade, with a score of CSR community empowering 61.66 (low). The results of the CSR community empowering performance assessment in the field of partnership can be concluded that the company is still not serious in implementing partnership assistance, even though the assistance is very beneficial for

increasing productive community efforts. According to respondents, not only is the portion of revolving funds (partnerships) given to the community, but revolving fund assistance turns out to be directed at businesses that correlate with the company's leading businesses. The implication is that SMEs and home industries whose businesses do not intersect with the company's main businesses find it difficult to obtain access and a portion of revolving fund assistance.

5. Conclusion

The company has implemented CSR for community empowering, in the form of partnership and community development programs. The funds for environmental development assistance are aimed at helping local communities in the form of charity activities, based on social motives and conducted in an AdHoc manner, such as education, health, environmental health, public facilities, religious facilities, sports, arts, and the like. This is different from partnership assistance aimed at the productive and sustainable sectors for both home industries and SMEs, such as low-cost revolving funds, assistance, and SMEs governance skills. The results of CSR performance calculations for environmental development are classified as High (grade B), with a score of 68.33. Meanwhile, the results of the NH Approach calculation on the performance of the partnership program showed a less encouraging value, namely obtaining a low grade with a score of 61.66. The low performance of CSR community empowering for partnership programs, because besides the low composition of aid, the assistance is also more corporate-centred, i.e. the determination of the type of activity is directed more at SMEs whose businesses are in line with the company's leading businesses, so it often does not match the real problems faced by SMEs.

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