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EXTERNAL, INTERNAL AND CONTINGENT FACTORS IN THE IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY IN INDONESIA

在印度尼西亚实施企业社会责任的外部、内部和或有因素

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Abstract

This study examines external, internal factors, and contingency factors. The novelty of this research is in adding a contingency factor as mediation between internal and external factors on Corporate Social Responsibility. The stakeholder theory, the contingency theory, and the theory of sustainability are used as the basis for testing the framework for internal, external and contingent factors as novelties that have not been tested in various models of CSR implementation before. The number of samples totals as many as 168 companies selected using a purposive sampling technique in industrial areas in five major cities in Indonesia, namely, Jakarta, Surabaya, Medan, Makassar and Balikpapan. The research was conducted from October 11, 2021 to February 25, 2022. The respondents of this study were managers or personnel who run CSR activity programs in each company. Respondents' answers were received by sending questionnaires through email, Google form applications, and WhatsApp. Testing research data with path analysis proves that these three factors are significant in strengthening the implementation of CSR for companies. The path analysis test value of the three factors shows that external factors have a stronger influence on the company's CSR implementation. Thus, this finding proves that stakeholders play an important role in providing pressure to strengthen CSR implementation and agrees with the theory of sustainability.

Keywords: External Factors, Internal Factors, Contingency, Corporate Social Responsibility

摘要 本研究考察了外部因素、内部因素和偶然因素。本研究的新颖之处在于在企业社会责任的内部和外部因素之间添加了一个权变因素作为中介。利益相关者理论、权变理论和可持续性理论被用作测试内部、外部和或有因素框架的基础，这些都是以前在各种企业社会责任实施模型中没有测试过的新奇事物。在印度尼西亚五个主要城市的工业区，即雅加达、泗水、棉兰、望加锡和巴厘巴板，使用有目的抽样技术选择的样本总数多达 168 家。该研究于 2021 年 10 月 11 日至 2022 年 2 月 25 日进行。本研究的受访者是在各公司开展企业社会责任活动项目的经理或人员。受访者的回答是通过电子邮件、谷歌表单应用程序和 WhatsApp 发送调查问卷获得的。通过路径分析测试研究数据证明，这三个因素对于加强企业社会责任的实施具有重要意义。三个因素的路径分析检验值表明，外部因素对公司企业社会责任执行的影响更大。因此，这一发现证明了利益相关者在为加强企业社会责任实施提供压力方面发挥了重要作用，并且与可持续性理论一致。

关键词: 外部因素、内部因素、偶然性、企业社会责任

I. INTRODUCTION

Initially, the implementation of Corporate Social Responsibility (CSR) was always associated with the company's external factors based on the stakeholder theory, which stated that the interests of outsiders also determine the sustainability of a corporate entity [1]. Studies that show the influence external factors on CSR in various countries include [2] in Canada, which examines external factors such as environmental organizations, customers and society, and [3] studying the factor of government share ownership in Malaysia. Siegel's (2006) study proves that the implementation of CSR is also influenced by external factors such as government support and community pressure. [4] also Explanation how the marginal community relates to the company's CSR activities is given in [4]. The same thing was also expressed by [5] that the role of government policy has relevance to the CSR program. However, there are also differing views from [4] which state that over 50 years, the government has proven to have played a role in inhibiting the emergence of CSR, partnering for CSR, symbolically mandating CSR, and finally, breaking away from CSR, and this research gap is of course interesting to be re-examined academically.

In addition to external factors, gradually internal factors become a concern that can affect the implementation of CSR, because from an internal viewpoint, the company also wants to maintain its business sustainability. Studies that support internal factors include [6], in America who see the factor of family ownership as influencing CSR, and [7] in Indonesia who also examine the factor of family ownership. In line with this, [8] prove that a policy that can encourage CSR internally is organizational culture and corporate strategy. As explained in [9], the CEO of a company with high CSR involvement builds a company's CSR score, meaning that internal roles also influence CSR implementation.

Referring to several previous studies, in Indonesia [10] combines internal and external factors such as company policies, government policies, public pressure and mass media pressure on CSR. Even [11] proved that many internal and external variables have interactions on CSR, such as entrepreneurship, collaboration and innovation. The same thing was stated by [12]-[14], that shows that CSR can also influence other factors such as innovation and entrepreneurial orientation. Then, [15] combined internal and external factors by including disaster contingency factors as part of measuring external factors in a study related to handling and CSR assistance for COVID-19 in North Sumatra Province, Indonesia.

From the perspective of Management Accounting, the company's internal and external factors are very strongly related to contingency factors, namely, under certain conditions, the company can make decisions with special considerations that are influenced by these two factors. According to [16], contingency theory has been widely accepted and used in various management and accounting literature, so that testing of contingency factors as a variable itself that strengthens CSR activities need to be done because in principle, management must know exactly what factors should be consideration in conducting corporate CSR.

The effectiveness of an accounting system

design depends on its ability to adapt to changes in both external and internal factors [17]. As also stated in [16], contingency theory is an organizational theory that claims that there is no best way to manage a company, lead a company, or make decisions. However, the optimal course of action depends (depends on) the internal and external situation. Although from the results of previous studies there are only slight contradictions between the results of one research with another and the many determinants of the implementation of corporate CSR that have been studied so far, no one has tested all the variables in a structured model so that it has practical implications that can be guided by management in CSR implementation decisions are based on research findings and academic studies.

Based on the search of several previous studies, this research will propose the linkage of contingency factors as originality in the implementation of CSR. The combination of internal and external factors carried out by [10], [15] in a structured model is significant, but there has never been a study that has made a combination of other factors that might influence these two factors, which is based on stakeholder theory and contingency theory as part of the decision-making considerations, while sustainability theory is an element of business continuity for companies that also strengthen the proposed structured model.

In Indonesia itself, the issue of CSR has not been clearly regulated because there is no special law on CSR, while CSR is described only in the Limited Liability Company Law No. 20 of 2005 regarding company external factors. This problem must be studied further because in fact, several gaps in the results of CSR research prove that not only internal factors must be considered, but internal factors also determine the implementation of CSR. For this reason, this research tests the incorporation of internal and external factors and to add contingency factors as a novelty in developing models that strengthen the implementation of CSR. The problem of this research is to cover whether internal, external and contingent factors affect the implementation of CSR in a structured model. This research, which comprehensively examines the structured model of internal and external and contingency factors, it is hoped that it can contribute to the study of the CSR model, the CSR concept framework, and the implementation of CSR, especially for companies in Indonesia. The innovation of this research is that it can encourage a broader focus on Corporate Social Responsibility and not only focus on several sectors, such as social, educational and religious, that Companies can innovate in other contingency programs.

II. LITERATURE REVIEW

A. Stakeholder Theory

The Stakeholder theory was introduced by Freeman in 1974 with one opinion that companies understand relationships with outside groups such as suppliers, customers, employees, government, environment, and special interest groups to manage the company's organization to be more effective and sustainable [1]. A basic of the stakeholder approach is that "companies are actors in the social environment and as such, must respond to pressures and demands from outsiders, to achieve the strategic objectives of the organization. Stakeholders were defined as a group or coalition, collective, market, environment, network, public or society, individuals (or actors, agents, constituents, members, participants, partners, parties or vectors) or entities (institutions, company or organization), which can be human (person or citizen) or non-human (environment, natural entity) even anyone or anything [18]. Stakeholders can be allies, beneficiaries, beneficiary providers, beneficiaries, value chain participants, claimants, risk bearers, or risk providers. Stakeholder theory is an alternative way to understand how companies and people create value and do business with one another [19]. Stakeholders can also influence (influence or impact) an organization (association, etc.) positively by investing resources to create value, benefit, wealth or to make a difference or by providing assistance (assistance, support or promotion) through their contribution (participation or promotion). cooperative operation) or negatively by threatening, opposing, damaging, harming, harming, or hindering the organization (association, etc.) directly or by imposing critical views or mobilizing opinions. Based on the existing explanations and definitions, it can be understood that stakeholder theory is closely related to parties outside the company's organization.

B. Sustainability Theory

Sustainability theory seeks to prioritize and integrate social responses to environmental and cultural issues [20]. The economic model looks at maintaining natural and financial capital; ecological model at social systems that embody human dignity. Theories on sustainability and enterprise are adopted to study renewable energy in various corporate contexts. This includes

government policies that promote renewable energy in enterprises and the energy transition. However, a critical review of the existing studies from a developing theory perspective reveals that future research opportunities exist in this area of research [21]. In fact, the theory of business continuity is closely related to the company's internal and external factors.

C. Contingency Theory

Contingency theory expresses the need to adjust behavior based on a rational understanding of the situation and adopt an appropriate leadership style for the occasion [22]. The contingency theory is an approach suggesting that the best solution to a problem depends on various factors such as the environment, goals, technology, and people involved [23]. Contingency theory suggests that organizational effectiveness results from appropriate organizational characteristics [24]. Based on several views of experts on contingency theory, it can be concluded that many factors influence contingency theory, including internal and external companies. In particular, the broader external factor is an international regulation. The view of global competitiveness and international rules that must be followed by all companies make international factors one of the contingency factors. Another factor is the occurrence of disasters, this cannot be predicted in advance because the disaster is something beyond reach and cannot be explained theoretically, therefore the disaster factor can be used as an indicator related to the company's external contingencies.

D. Corporate Social Responsibility

CSR is a collection of responsibilities that companies must have to society [25]-[26]. CSR can also be interpreted as an organizational effort to improve the lives of various stakeholders or create positive changes externally [27]. Corporate social responsibility is the company's overall relationship with all its stakeholders. This includes customers, employees, communities, owners/investors, government suppliers, and competitors. Elements of social responsibility include investments in community outreach, employee relations, job creation and maintenance, environmental stewardship and financial performance [28]. CSR is an act that appears to promote some social good, beyond the corporate and social interests required by law [29]. According to [30], Corporate Social Responsibility is how you treat your employees and all your stakeholders and the environment. Corporate Social Responsibility can also be defined as a principle, which states that companies must be responsible for the impact of their actions on their communities and environment [31]. Meanwhile, according to [32], CSR has been defined as a contract between society and business in which the community gives permission to the company to operate and in return, it fulfills certain obligations and behaves acceptably.

E. External Factor

Several external factors that influence CSR as based on stakeholder theory [2]-[5], [10], [15], [33] prove that the implementation of CSR is also influenced by external factors such as government support, community pressure, environmental organizations, and others. Based on some of these studies, it was assumed that government recommendations and regulations are the most important external factors in the implementation of CSR [34]. It was also proved that the government, society and media have involvement as external factors in CSR implementation [35]-[38]. External factors influence CSR, which consists of customers, organizations and the environment [39]. According to [40], suppliers and customers are external factors that influence CSR. As stated in [41], consumers and the environment are important external factors in influencing CSR, therefore,

Ha1: External factors affect the CSR.

Ha2: External factors affect contingencies.

Ha3: External factors affect CSR through contingencies.

F. Internal Factors

Studies that support internal factors include, family ownership factors, proving organizational culture and company strategy [6]-[8]. CEOs of companies with high CSR involvement build a company's CSR score [9], referring to the study of company policies, community pressure and mass media pressure on CSR [10]. As proved in [11], many internal and external variables have interactions on CSR, such as entrepreneurship, collaboration and innovation. The same thing was stated by [12]-[14], showing that CSR can affect innovation and entrepreneurial orientation. CSR depends on the company's own internal factors, including company size, export behavior, namely, the level of CSR and the resources and capabilities of the company itself are more consistent [42].

Ha4: Internal factors directly affect CSR.

Ha5: Internal Factors Affecting Contingencies.

Ha6: Internal factors affect CSR through

contingencies.

G. Contingency Factors

Several factors that become indicators of contingencies are international regulations, why is this a measure because currently of globalization, there is no single company that can escape from global dependence so that international regulations can also affect business practices. Then, another factor is about disasters, which are difficult to predict and affect the company's initial plans. Another contingency factor is about activities that are out of reach and incidental in nature so that they are deemed extra ordinary items. In accounting, extra ordinary items can be reported in a company's financial statements such as extraordinary items.

Ha7: Contingency factors affect the CSR.

By modeling, the figures show as follows:

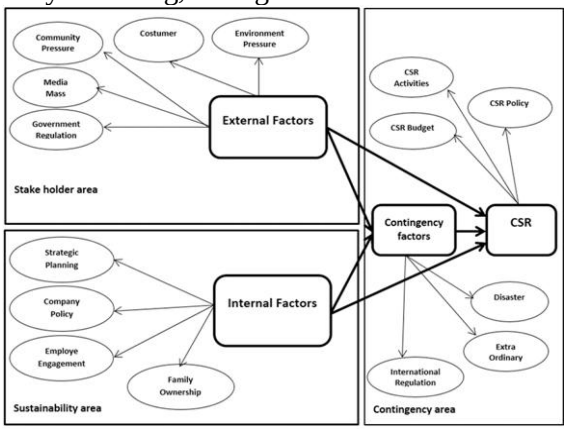

Figure 1. Conceptual framework (Adaptation from [2], [10])

IV. Results and Discussion

The sample companies in this study were 168 manufacturing companies operating in Industrial Estates in 5 (five) big cities in Indonesia, in detail the research sample is described in Table 2:

III. Research Methods

This research was conducted in industrial estates in five major cities in Indonesia, namely Jakarta, the Province of the Special Capital Region of Jakarta, Surabaya, East Java Province, Medan, North Sumatra Province, Makassar, South Sulawesi Province and Balikpapan, East Kalimantan Province. The research was carried out from October 11, 2021 to February 25, 2022. The sample was manufacturing companies located in industrial areas, namely, 168 companies based on a list of companies in the Indonesian Industrial area. A purposive sampling technique with the company's criteria must have a CSR department. The research variables include Internal Factors, External and Contingency Factors in detail the variables are described in Table 1.

Table 1.
Variables and indicators

Variable	Indicator	Number of questions	Factor loading tested	Status
CSR	CSR Policy	4	0.872	Valid
	CSR Implementation	3	0.711	Valid
	CSR Budget	3	0.661	Valid
Internal	Strategic Planning	3	0.771	Valid
	Top Management Support	4	0.833	Valid
	Company Policy	4	0.674	Valid
	Employe Engagement	5	0.811	Valid
	Family Ownership	4	0.810	Valid
External	Environment Organization	4	0.677	Valid
	Community	5	0.841	Valid
	Media	3	0.796	Valid
	Customer	3	0.733	Valid
Contingency	Disaster	3	0.717	Valid
	International regulation	4	0.822	Valid
	Extra ordinary	3	0.894	Valid

Table 2.
Sample distribution

City	Province	Sample %	Industry type	Sample number
Jakarta	Jakarta Capital City	52	Consumer Goods Chemical Glass I Metal Others	17 9 8 7 11
Surabaya	East Java	36	Consumer Good Chemical Glass Metal Others	5 7 4 4 16
Medan	North Sumatra	32	Consumer Goods Oleo Chemical Palm oil Metal Others	3 2 5 3 9
Makasar	South Sulawesi	26	Consumer Goods Chemical Palm oil Metal Others	3 1 2 1 19

Continuation of Table 2				
Balikpapan	East Kalimantan	22	Consumer Goods	3
			Chemical	1
			Wood	2
			Metal	2
			Others	14
			n sample	168

The profile of the respondents in this study can be seen in Table 3:

Table 3.
Respondents' profiles

Demographics	Description	Number	Percentage (%)
Sex	Male	142	84.52
	female	26	15.48
Education Level	Diploma	58	34.52
	Bachelor	92	54.76
	Master	18	10.71
Work Experience	Up to 5 years	32	19.05
	6-15 years	86	51.19
	16-25 years	35	20.83
	Up 25 years	15	8.93
Religion	Muslim	112	66.67
	Christian	33	19.64
	Buddha	12	7.14
	Hindustan	3	1.79
	Other	8	4.76
Salaries per month	IDR 5 bln.	87	51.79
	IDR 6-10 bln	43	25.60
	IDR 11-15 bln	15	8.93
	IDR 16-20 bln	12	7.14
	Up IDR 20 bln	11	6.55
Job Position	CSR Manager	129	76.79
	Head of CSR Department	26	15.48
	Head of CSR Section	13	7.74

This study uses PLS by running twice the data processing with path analysis, while testing the data using the LISrell application. The results of the path analysis calculations for hypothesis testing are detailed in Table 4.

Table 4.
Hypothesis testing

Hypothesis	Relationship between Variables		Path Coefficients	T-Statistics	Significant Probability Value
	From	To			
Ha1	External	CSR	0.224	0.752	0.001
Ha2	External	Contingencies	0.239	1.101	0.001
Ha3	External via contingency	CSR	-0.020	0.080	0.002
Ha4	Internal	CSR	0.123	1.150	0.000
Ha5	Internal	Contingencies	0.830	4.505	0.000
Ha6	Internal through contingency	CSR	0.226	1.490	0.137
Ha7	Contingencies	CSR	0.830	4.505	0.000

Based on the conducted hypothesis testing, external factors with a probability significance value of 0.001 < 0.0005 are indeed the determining factors for the company's CSR implementation and so are internal factors with a probability significance value of 0.001 < 0.0005. However, in the internal relationship through contingencies, there is a rejection of the probability significance value of 0.137 > 0.0005. Findings on all internal and external factors seem to be in line with [10] where company policies, public pressure and mass media pressure greatly affect CSR. According to [11], many internal and external variables have an interaction with CSR, such as entrepreneurship, collaboration and innovation. However, findings that are not significant internal factors are predicted due to sample bias, namely, companies that are not homogeneous and have various business fields, so that the internal CSR policies of one company must be different from those of other companies. However, the research results are still in line with [43] who explored contingent factors in management accounting that further confirmed that management decisions are absolute and contingent factors are only one consideration. This study also confirms the choice of strategies that can be made by companies both internally, externally and contingently as proposed using various classical management accounting approaches. The same thing was also stated by [19]: internal and external factors as company stakeholders also influence management accounting policies, even though they are limited to considerations, but there are times when company management cannot avoid stakeholder demands. This means that the stakeholder theory plays a role today in management accounting, and the contingency theory also influences the decision-making as an alternative to policy choices as strategic steps.

V. CONCLUSION

The conclusion of this study is that internal and external factors can be combined to determine the company's CSR implementation, while contingency factors are only a consideration in management accounting for decision making about CSR, which does not act as a reinforcement because management in principle already has its own plan for implementing CSR. Based on the conclusions

described, if it is associated with the three theories referred to in this study, namely, stakeholder theory, sustainability theory and contingency theory, it can be understood that in determining CSR programs many parties are involved both internally and externally. However, changes in CSR programs can be strengthened through contingency factors such as natural disasters, international regulations and other extraordinary events. This becomes important for the management to change the method for developing CSR programs that are more directed to certain situations and conditions other than the programs set at the beginning of the year. This research further strengthens the concept of CSR, which can be seen from an internal, external perspective or in certain situations. This means that CSR is getting stronger and more comprehensive with the integration of these three factors. The limitations of this research are the various types of company business fields. Hence, there is a sample bias because each type of business will face a different social environment and CSR activities. Recommendations for future research can include the innovation factor as a consideration in the company's CSR implementation and can choose a sample of companies in one type of business activity.

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