

## THE RELATIONSHIP OF CSR STRATEGY TOWARDS ORGANIZATIONAL SUSTAINABILITY: THE MODERATING EFFECT OF POLITICAL CSR

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### ABSTRACT

*This paper aims to determine the moderating role of political CSR in shaping a company's CSR strategies towards achieving organizational sustainability. Using a qualitative approach and case study design with a content analysis method derived through a combination of interactive and documentative analysis models. The analysis reveals that in the case of CSR programs implemented by upstream oil and gas companies on Madura Island, a strong influence of political interests significantly weakens the relationship between the company's CSR strategy and organizational sustainability.*

**KEYWORDS** Risk Management, Strategy Management, Rent Car



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### INTRODUCTION

Recently, the analysis finds companies that outperform higher profitability and growth at the same time also strengthen the ESG (environment, social and governance) performance are twice as likely to increase revenue growth by 10 percent than others (McKinsey, 2023). Vorontsova et al. (2022) contended that financial performance can be enhanced through the adoption of sustainable practices, which may additionally contribute to stronger credibility, improved operational efficiency, lower costs, increased innovation, and improved risk management. Organisations today must adapt to the requirements of sustainability and Corporate Social Responsibility (hereafter referred to as CSR) in order for them to succeed (Podgorodnichenko, et al., 2020). Organisation Sustainability (OS) aligns with CSR, since it demonstrates the needs of various stakeholders to achieve the triple bottom line indicators—economic, environmental, and social goals. As a result, CSR has become such a worldwide standard in society that various stakeholders are likely to evaluate an organisation's sustainability based on its CSR and sustainability initiatives. (Nakra & Kashyap, 2023).

Organisations that effectively execute CSR will integrate it into their business and operational strategy will generate long-term positive value. This ensures that

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the CSR program aligns with the organisation's goals. Transparent and effective execution of CSR may strengthen an organisation's reputation as an environmentally conscious and ethical institution. CSR activities can help organizations create capacities, skills, and practices that foster sustainability. Examples of CSR projects related to sustainability can be energy efficiency, trash management, community empowerment, and environmentally friendly product innovation.

In general, there are numerous CSR actions that are widely recognized, namely: corporate philanthropy (Porter and Kramer, 2002), integrating stakeholder perspectives (Buysse and Verbeke, 2003; O'Riordan and Fairbrass, 2008), and CSR as corporate sustainability (European Commission, 2011).

From the standpoint of strategy, CSR is not an expenditure; rather, it can be seen as an investment in strategy that companies undertake to distinguish themselves from their competitors. Basically, the implementation of CSR has a strong connection to stakeholder theory. Stakeholder theory (Freeman, 1984) advocates that organizations consider the interests of all stakeholders to deliver numerous advantages for different individual/group stakeholders (civil society, communities, customers, employees, government, shareholders, and suppliers who may impact or be affected by the organization). Hence, it can be contended that CSR initiatives addressed the interests and concerns of stakeholders besides shareholders.

In order to fulfill its responsibility to balance the interests of all parties, including shareholders, a firm that undertakes CSR initiatives with the initial aim of supporting the interests of stakeholders such as local residents to reduce environmental impacts.

Firms in Indonesia have to comply with various kinds of environmental, social, and governance (ESG) requirements. As a consequence, as one of the pillars of the IOG 4.0 Strategic Plan (also known as the Renstra IOG 4.0), Upstream Oil and Gas Industry acknowledges the need to adapt in fulfilling its ESG responsibilities and strive to encourage upstream companies to create a sustainable positive impact on the environment as a result of oil exploration and exploitation activities and natural gas. Aside from that, the upstream oil and gas industry has to become more aware of business and social risks such as lawsuits and community demands, sanctions, and demonstrations in order to maintain smooth operations while also protecting the company's reputation and building good relationships with local and surrounding communities of Upstream Oil and Gas Industry operational area.

However, as the operational management of the Production Sharing Contract (PSC), Upstream Oil and Gas Industry performs a different role than oil and gas companies as operators carrying out operational activities because Upstream Oil and Gas Industry, as the State's representative, has limited financial, human, and technological resources to implement CSR directly. Upstream Oil and Gas Industry, in accordance with Resource Dependence Theory/RDT (Prefer & Salancik, 1978), inquiries that companies in the upstream industry engage in CSR, (in Upstream Oil and Gas Indonesia commonly refer community development or *Program Pengembangan Masyarakat*), as a form of industry acceptance effort, as well as

mitigating social risks associated with community dependence on the company's resources.

Community development activities in the upstream oil and gas industry are regulated by the PSC and can start as soon as the company enters the area of operation. CSR initiatives in Indonesia, particularly in the context of Madura Island, are typically more philanthropic in nature, consisting of efforts by companies to give funds to individuals or groups of people in order to meet immediate needs. This appears to be a reflection of the Madurese culture, where many of the people live by the sea and work as fishermen, which inadvertently gives them the mindset to work quickly because they are able to get fish catches to meet their daily necessities. Other types of CSR implementation are also closely related to collaboration/partnership initiatives undertaken to obtain support for smooth operations from the local regional government. In the context of RDT, oil and gas firms manage their dependence on vital resources from external sources, notably support and collaboration with local governments and community groups to enable seamless execution of their operational activities.

Organizations adopt CSR strategies through catering for stakeholders' needs and then expecting something in return (Fatima & Elbanna, 2023). Social behavior is referred to as the interaction between two or more individuals in a process of exchange in which costs and rewards are the driving forces, and every person involved aims to minimize costs and maximise rewards (Homans, 1958). According to Blau (1961), Social exchange also known as generalised exchange, involves expectations of reciprocity in the future as opposed to direct economic trade, also known as reciprocal exchange, where there are explicit reciprocal responsibilities. The ability of individuals or organizations to persuade others to accomplish whatever they are interested in, regardless of whether they dislike it, is known as social exchange.

On Madura Island, the CSR are philanthropic and are carried out in response to the requests or needs of the community or stakeholders, which include the construction of places of worship, support with the rehabilitation of government offices, the building of bridges, the addition of fences to burial sites for community leaders, the construction of monuments, and others (SKK Migas 2024). Requests for collaboration/partnerships on CSR initiatives are made openly and organized by groups recognizable to each side (community groups and village leaders) and are proposed on an annual basis. Group proposals for company CSR activities are carried out under the condition that the activities prioritise need and must not overlap with the village/local government budget. The proposal is then evaluated by the company and Upstream Oil and Gas Industry before being submitted for approval by other stakeholders, such as regional government officials.

Despite written rules from Upstream Oil and Gas Industry to companies regarding guidelines for the technical implementation of community development that the implementation of community development must not be driven towards ideology, politics, ethnicity, religion, and race (SARA) (SKK Migas, 2018), it turns out that the implementation is on Madura Island still extremely complex, and each trend is influenced by political interests of both community groups and local regional leaders. This cannot be overlooked by the company or Upstream Oil and

Gas Industry due to the importance of building excellent relations, strengthening the company's image, and remaining operationally stable.

Community groups and village authorities with access to and influence over the company's operations areas frequently exert pressure to have their needs met. Certainly, this will have an impact on the company's and Upstream Oil and Gas Industry' strategy in planning sustainability in the work area. Despite that, it is indisputable that program proposals from influential regional parties will have a stronger chance of approval. The existence of "political CSR" factors in CSR programs on Madura Island may not have a long-term impact on the company or organization.

Based on these arguments, the present study strives to answer the following research questions:

RQ1 How are company's values interpreted in company CSR Strategy of Upstream The Oil and Gas Business in Indonesia ?

RQ2 How do the companies of Upstream The Oil and Gas Business in Indonesia foster Organisation Sustainability ?

RQ3 To what extent does Political CSR moderate the impact of CSR Strategy on Organization Sustainability

Stakeholder theory, RDT, signaling, social exchange legitimacy theory and social contract theory can all explain the phenomenon of hindered community development implementation on Madura Island, and this is influenced by political circumstances and the interests of particular groups. Stakeholder involvement, local government support, transparency, and conformity with local needs are all essential factors that can improve the success and sustainability of CSR initiatives.

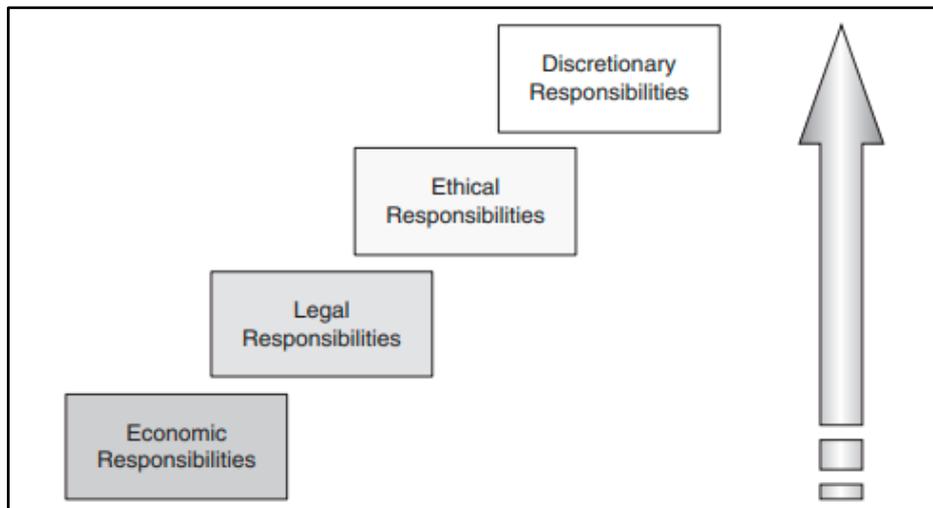
### **Corporate Social Responsibility (CSR) Strategy**

John Elkington (1997) introduced a tripartite framework for Corporate Social Responsibility (CSR), encompassing economic, social, and environmental dimensions. The economic aspect pertains to a company's core business activities aimed at profit generation and value creation for stakeholders, including shareholders, employees, customers, and the public. The social dimension emphasizes a company's obligation to contribute to societal well-being and sustainability. Finally, the environmental dimension focuses on a company's responsibility to protect the environment and conserve natural resources.

Building on this foundation, ISO 26000 (2010) defines CSR as an organization's accountability for the impacts of its decisions and activities on society and the environment. This involves transparent and ethical conduct, supporting sustainable development and community well-being, considering stakeholder expectations, adhering to international laws and norms, and integrating CSR principles throughout the organization.

According to Carroll (1979), corporate social responsibility (CSR) encompasses more than economic performance. It also includes legal, ethical, and discretionary obligations. These four components provide a comprehensive framework for understanding CSR, encompassing a broader spectrum of responsibilities.

To visualize these responsibilities, the CSR pyramid is often employed. This model categorizes CSR obligations into four levels, with each representing the relative importance and priority of a specific responsibility within the overall CSR context.



Source: Carrol (1979)

Figure 1. CSR Pyramid

The pyramid above posits a hierarchical framework for understanding a company's obligations. At the base is economic responsibility, emphasizing profit generation and value creation. The subsequent layer, legal responsibility, underscores adherence to laws and regulations governing business operations. Ethical responsibility, the third layer, highlights the importance of moral conduct and fair dealing with stakeholders. At the apex lies philanthropic responsibility, signifying a company's voluntary contributions to societal improvement beyond legal and ethical requirements.

By categorizing CSR in this manner, Carroll (1979) provides a structured approach for businesses to assess their social performance and balance economic objectives with societal contributions.

### **Political Corporate Social Responsibility (PCSR)**

For extractive industries like oil and gas or mining, CSR offers a direct approach to address the social and environmental consequences of their operations (Idemudia, 2009). These impacts necessitate a "direct impact" contribution (Banks et al., 2009), meaning companies must not only seek profit but also create jobs and indirectly contribute to economic well-being and prosperity. However, CSR extends beyond just financial, material, or service power imbalances. Notably, the development discourse surrounding CSR establishes "norms of behavior" that define responsibilities, beneficiaries, rights holders, and ultimately, the justification and implementation methods for these norms (Bowles, MacPhail, & Tetreault, 2019). This inherent focus on behavior and responsibility inherently carries political implications.

Goodman and Ma'kinen (2022) compellingly argue that "political CSR (P-CSR)" necessitates businesses to actively participate in democratic governance processes, particularly addressing minority rights neglected by the government. This concept applies to both democratic and non-democratic states, aiming to rectify policy shortcomings. Consequently, businesses assume a responsibility, whether moral or pragmatic, to bridge governance gaps through socially and environmentally responsible actions. The extent of state failure directly correlates with the imperative for corporate political accountability and engagement in maintaining societal equilibrium (Eberlein, 2019).

The extractive industry is not alone in operating within a context of declining legal frameworks and regulations designed to foster socially and environmentally responsible corporate behavior. As Scherer, Palazzo, & Baumann (2006) argue, governmental unwillingness or incapacity to enforce these regulations has contributed to this issue. Consequently, global markets and supply chains have been plagued by a range of environmental and social problems, including deforestation, water scarcity, child labor, and worker exploitation (Scherer & Palazzo, 2011). This regulatory void has prompted civil society to advocate for a quasi-political role for corporations, encouraging collaboration with non-governmental organizations (NGOs) and other external stakeholders (Valente & Crane, 2010).

Civil society organizations have been instrumental in evolving the concept of Corporate Social Responsibility (CSR) beyond its traditional economic focus, which primarily emphasized companies adhering to established business rules (Carroll, 1999). Matten and Crane (2005), as well as Scherer and Palazzo (2007), have contributed significantly to this shift, introducing the notion of Political CSR. Valente and Crane (2010) further elaborate on this by suggesting that companies adopting a political CSR stance can effectively address gaps in public services, such as healthcare, within their operational areas and those of their suppliers. This implies a potential role for private enterprises in fulfilling governmental service obligations, including labor practice monitoring.

Political CSR extends beyond traditional CSR initiatives by involving companies in addressing broader social issues and welfare concerns, essentially assuming a quasi-governmental role (Valente & Crane, 2010, p. 52).

### **Organizational Sustainability**

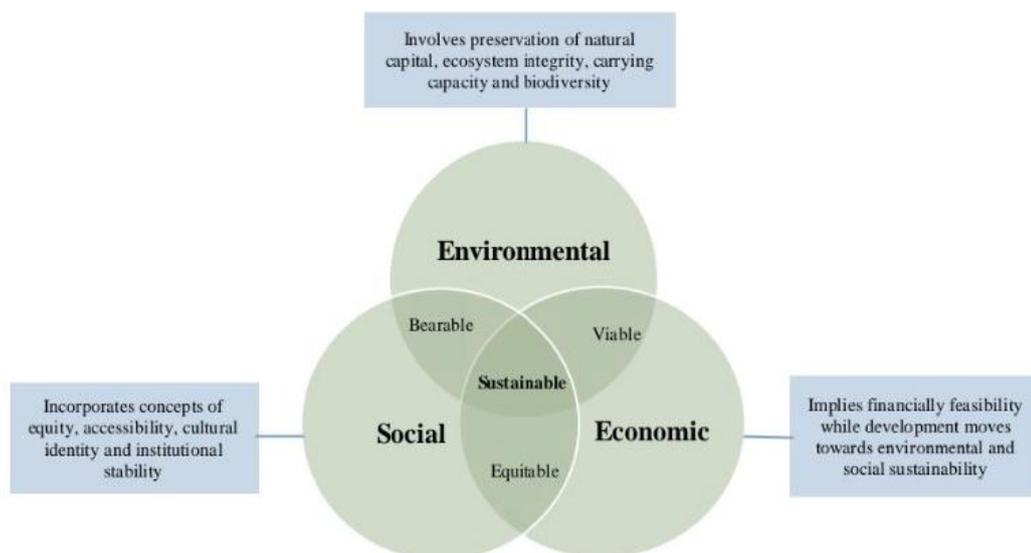
Sustainability is a pivotal factor in contemporary managerial decision-making and organizational development. Organizations committed to sustainability integrate social and environmental considerations into all operations and production processes. In the business context, organizational sustainability is intrinsically linked to economic prosperity, social well-being (including cultural aspects), and environmental protection (Ribeiro et al., 2016).

Organizational sustainability refers to a company's capacity for long-term survival and growth, while simultaneously mitigating risks to both the business and its surrounding communities. This includes proactive measures to ensure the organization's continuity, such as diversifying revenue streams through effective capital management, (Srisathan et al., 2020).

Organizational sustainability is characterized by a firm's capacity to continuously learn, adapt, and innovate to create value for stakeholders while minimizing negative social and environmental consequences (Freeman et al., 2010). Alternatively, organizational sustainability can be defined as the ability to cultivate and maintain enduring relationships with all stakeholders, including employees, customers, shareholders, and the broader community (Zen et al., 2023). Organizational sustainability is a critical determinant of a company's competitive edge (Gimenez, Sierra, & Rodon, 2012). By prioritizing sustainability, organizations can broaden their operational reach, enhance financial performance, and solidify their market reputation.

In the context of organizational sustainability, the Triple Bottom Line concept, introduced by Elkington (1999), challenged traditional business models focused solely on economic performance. This framework advocates for a holistic approach that encompasses environmental and social considerations in addition to financial aspects. By integrating sustainable development goals such as social equity, economic efficiency, and environmental stewardship into business operations, organizations can achieve organizational sustainability (Varsei et al., 2014). Deloitte and Touche (1992) define organizational sustainability as the implementation of strategies and activities that meet present organizational needs while preserving and enhancing the human and natural resources required for future operations.

Figure 2 illustrates how to evaluate the environmental, social, and economic dimensions of sustainability.



Source: Bom, Jorge, Ribeiro, & Marto (2019)

Figure 2. Dimensions of Sustainability

## RESEARCH METHOD

This research adopted a qualitative descriptive method. This qualitative study examines the impact of political factors on a company's CSR strategy and its organizational sustainability. Specifically, the research investigates the extent to which political CSR moderates a company's CSR strategies for achieving organizational sustainability. The data collected from observations is then described and analyzed (Kusumo et al, 2020). Data analysis was conducted through a combination of interactive and documentative analysis models. The collected data were subjected to a comprehensive comparative analysis. The framework used in this research analysis consists of observing the dependent variable (CSR Strategy), the moderating variable (Political CSR) and the independent variable (Organizational Sustainability) that interact and are interrelated.

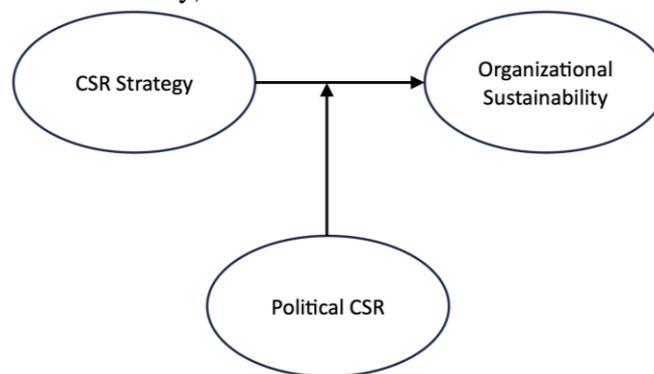


Figure 3. Research Framework

The data analysis process employs both an interactive analysis model and a documentary analysis model. Data obtained was then compared and analyzed comprehensively.

## RESULT AND DISCUSSION

Under the provisions of Oil and Gas Law no. 22 of 2001, oil and gas companies can demonstrate their values by managing operational activities effectively, efficiently, and environmentally friendly, whilst additionally encouraging the national oil and gas industry's capabilities and competitiveness. Environmentally responsible companies promote sustainability, social responsibility, transparency, and accountability to minimize their negative environmental impact. And those companies are likely to initiate CSR programs that not only comply with the law but also enhance the environment and the local community.

This article will highlight how the Upstream Oil and Gas Industry will strategically influence internal regulations/policies in companies. It will additionally explore how CSR initiatives can counteract the influence of political figures on connections, which may affect not just the company's sustainability but also that of other well-established organizations and systems like community groups, village officials involved with CSR projects, and their beneficiaries.

### **Relationship between CSR Strategy with Organizational Sustainability**

To achieve long-term sustainability and success, a company has to meet its social responsibilities toward the stakeholder, including shareholders, employees, customers, supplier and local community. (Freeman, 1984). Fulfilling stakeholder expectations can be interpreted as and lead to a business case. (Freeman, 1984; Freeman et al., 2010). CSR is not just about philanthropy or reputation management, but rather a strategic approach to managing a company's relationships with its stakeholders, which in the mining, oil and gas industries are the local communities ( Prayogo, 2013). And CSR is a strategy for developing and strengthening sustainable organizations ( Harahap et al., 2022).

For a well-defined CSR strategy to go beyond compliance and create long-term value for stakeholders and the environment, effective Regulation is needed to provide a framework for responsible practice. By complying with CSR regulations, companies demonstrate their commitment to social norms and expectations, thereby gaining and maintaining legitimacy among stakeholders. This is aligned with Legitimacy Theory (Scott, 1987), that organizations strive to maintain their legitimacy to ensure their continued existence and success. Companies might obtain pragmatic legitimacy by meeting the regulatory obligations pertaining to CSR. The business cultivates a perception among stakeholders that it is operating in compliance with relevant regulations and fulfilling public expectations.

To anticipate future opportunities and effectively respond to evolving social dynamics, the Upstream Oil and Gas Industry is strengthening its upstream oil and gas CSR strategy. A comprehensive CSR Strategy Roadmap, including mandatory commitments for Production Sharing Contractors (PSCs), is being developed. This roadmap will guide PSCs in implementing CSR programs that deliver tangible benefits to communities. The strategy focuses on aligning community conditions with upstream oil and gas operations, considering environmental and social factors, as well as community aspirations and development needs.

PSC additionally undertakes periodic assessments and monitoring efforts, such as evaluating the Community Satisfaction Index (Upstream Oil and Gas Industry terminology refer to Indeks Kepuasan Masyarakat or IKM) and the effect of social investment, or Social Return on Investment (SROI). This aims to evaluate the program's success and effectiveness so that subsequent years' programs can be more focused and help empower the community and the environment in a real way, thereby supporting economic activities and improving community welfare in the long run and in a sustainable manner (SKK Migas, 2022).SROI is a systematic approach to integrate the social values of various stakeholders into public sector sustainability decisions (Vluggen et al., 2020). In the context of CSR, it's an effective instrument for determining the value produced by CSR activities and the social impact of investments.

Through the CSR Strategy and its implementation, Upstream Oil and Gas Industry and PSC have made efforts to optimize contributions to social development, ensuring a sustainable positive impact on society and the organization.

By demonstrating their commitment to their societal obligations through CSR, Upstream Oil and Gas Industry and PSCs are not merely complying with legal or regulatory requirements; but are proactively working to improve society.

### **Moderating Political CSR into CSR Strategy and Organizational Sustainability**

On Madura Island, CSR initiatives often become entangled in local politics due to the approval process involving both the oil and gas industry and community-based organizations (Jasmas). Companies submit annual CSR work plans and budgets to the industry regulator for approval, including program scope and alignment with community needs based on social mapping. While this process ideally ensures programs meet community needs, political influences within Jasmas can sometimes sway the direction of CSR initiatives."

Jasmas can be seen as a government-initiated program designed to address unmet community needs. On Madura Island, Jasmas involve local communities, village officials, district administrators, companies, and the upstream oil and gas industry in determining and implementing CSR activities. While these community-based organizations are intended to serve the broader community, it's concerning that they often prioritize the interests of local and regional officials."

On Madura Island, Jasmas often operate independently, determining their own agendas without significant input from companies. Jasmas' proposed programs are typically approved as long as they don't overlap with existing local or regional initiatives. However, many Jasmas have become politically influenced, advocating for projects aligned with local government goals, which are then funded by the company. This creates a dynamic where businesses often fulfill the role of financial backers for community projects without sufficient consideration for long-term community impact.

Our observations of the Political CSR situation in Madura above are consistent with the Agency Theory. This theory suggests that those who act on behalf of others (like Jasmas for companies) may prioritize their own interests over the interests of the company or the community. In this case, instead of acting in the best interests of the company or the community, the Jasmas appear to be pursuing their own personal or political agenda, such as financial gain or advancing a particular political agenda. This is contrary to the principal's (the company's) intended objectives for the CSR programs.

From a resource dependency perspective, companies become reliant on Jasmas for access to crucial local resources like operating permits and community support. This dependence makes companies vulnerable to Jasmas' demands, even when these contradict the company's strategic interests.. Consequently, Jasmas can exert pressure on companies to modify their community development plans, which were initially developed in collaboration with The upstream oil and gas industry.

Companies have an unspoken agreement with society to operate in a responsible manner. To survive, they must meet society's expectations. To survive and thrive, they must align their actions with societal expectations. If a legitimacy gap arises or is detected, company will adopt legitimating strategies to fix the gap (legitimacy gap) to remain in business (Velte, 2022). In another word, companies

must take steps to regain public trust. On Madura Island, businesses fulfill Jasmass' demands to be seen as positive community members, aiming to maintain a good public image and ensure their operations align with societal norms and expectations."

Existing Jasmass community development programs have not effectively aligned with corporate CSR strategies to foster community independence. Instead, these programs have inadvertently created dependency. Furthermore, Jasmass lacks data-driven planning, often focusing on short-term, primarily infrastructure-based rather than long-term impactful development. For instance, sporadic monument construction, village office renovations, and annual fishing gear distributions fall short of addressing underlying community needs. This community development done in Madura contrasts sharply with CSR best practices in other regions; those CSR programs lack SROI assessments, hindering evaluation of their effectiveness. These practices contradict the oil and gas industry's emphasis on sustainable community development. Consequently, corporate CSR initiatives are influenced by Jasmass, often prioritizing operational smoothness and reputational benefits over long-term community empowerment.

Ineffective and unsustainable Jasmass community development Program can impede the company's CSR aim of promoting community independence. In the natural case study of the Jasmass context on Madura Island, Political CSR has a negative moderating effect on the connection between CSR Strategy and Organizational Sustainability. When political interests heavily influence CSR programs, it has a significant impact in weakening the relationship between the company's CSR Strategy and Organizational Sustainability.

## CONCLUSION

A CSR strategy that synergizes with companies, public services and government agencies will create a positive impact on organizational sustainability as long as it's not used for political gain. Every Jasmass proposal must be aligned with the company's CSR policy and the Upstream Oil and Gas Industry. By integrating social services into the communication channel, community development programs can be designed to genuinely address community needs rather than being manipulated by corporate interests. Research has shown that to mitigate political risks and ensure a favorable operating environment and to gain legitimacy, the company was compelled to adjust its CSR strategy to align with the expectations of Jasmass and local authorities. This political pressure often prioritizes political considerations over the primary objective of organization sustainability.

Political CSR can be a strategic tool for businesses to enhance their reputation and standing within local communities. Firstly, by demonstrating a commitment to social responsibility, companies can garner increased support for their operations and initiatives. Secondly, by promoting corporate accountability to local stakeholders, Political CSR can encourage businesses to implement more effective and sustainable CSR programs. Lastly, stronger relationships between companies and local communities can be fostered through Political CSR, enabling more collaborative approaches to developing and executing CSR initiatives.

Conversely, excessive influence of local political interests on CSR can weaken the alignment between CSR strategies and overall organizational sustainability. An overemphasis on satisfying local stakeholder demands rather than genuine community needs can result in ineffective CSR programs. Additionally, companies may incur increased CSR costs by funding initiatives that do not align with their strategic goals. Furthermore, undue reliance on corporate support can hinder community independence and development in the long term. Ultimately, inappropriate political CSR can create a dependency culture that hampers the community's capacity for self-sufficiency.

The influence of CSR politics on Corporate Social Responsibility (CSR) strategy and organizational sustainability is multifaceted. While it can positively impact a company's reputation and community relations, excessive political influence can undermine the effectiveness of CSR initiatives and hinder long-term sustainability. To optimize the benefits and mitigate risks, companies must carefully balance between addressing local stakeholder concerns and fulfilling genuine community needs. By prioritizing community empowerment and long-term sustainability over short-term gains, businesses can ensure that their CSR efforts create lasting positive change.

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