ANALYSIS OF STAKEHOLDER EFFECTS TOWARDS THE CORPORATE SOCIAL RESPONSIBILITY AND THE DECENTRALIZATION AS MODERATING VARIABLE

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Abstract

The existence of external stakeholders which include government regulations, public pressure, environmental organizations / Non-Governmental Organization (NGO), mass media will become an integral part, so that the assessment to the company actions have been indicators that is quite important for all parties, including the government in setting policies with their full authority of autonomy. The purpose of this study is to know the effects of external stakeholders on corporate social responsibility of companies in three different areas in the province of Aceh are Banda Aceh, North Aceh and Lhokseumawe. To further refine the analysis concerns the role of local governments, especially regarding autonomy; the study chose decentralization as moderating

variable. The analytical tool is used Moderated Regression Analysis (MRA). The sampling method is purposive sampling of stating the respondents. The results have showed that external stakeholders simultaneously significant effect on corporate social responsibility. Partially, only environmental organizations / NGOs did not have a significant effect, but in terms of the interactions that are affected by decentralization, external stakeholders have a negative effect on corporate social responsibility.

Keywords

External stakeholders, Government regulation, Public pressure, Environmental organizations/ NGO, Mass media, Corporate Social Responsibility.

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1. Introduction

The presence of various forms of companies has become a necessity for economic growth in the region that must be synchronized with certain rules or policies that are expected to have a form of harmonization for the development of the region. The regulation is one of the policy and evidence of the seriousness of the central government against the region, where the presence of such companies should be able to contribute of net income for the environment or the region where the company is located. In other words, the company should care about the environment through a form of corporate social responsibility. According Kiroyan (2006) in Dewi & Sitinjak (2009) that corporate social responsibility is the obligation of the company to maintain the quality of the social and physical environment and also make a positive contribution to the values of public welfare.

In the context of regional autonomy through decentralization, the public is given the widest possible right through the authority of local governments to monitor and maintain the area to be free of things that will harm the region. Similarly, the issue of the existence of the companies needs to be observed and monitored to keep it running in accordance with the applicable rules. Any company or industry is required to pay attention to the surrounding environment with reference to the prevailing in a corridor area. In other words, the company should be more serious to local conditions or the environment in which they are located or better known as stakeholders consisting of persons / agencies (shareholders, management, employees,

suppliers, customers, the community around the factory or the location of the company (society local), public, government, environment) are very dependent and an interest in a business (Bertens et al., 2013). There are several reasons that companies need the support of stakeholders according to Januarti & Apriyanti (2005) is environmental issues that can interfere with quality of life, investors prefer to invest in companies that own and develop environmental programs, and Non-Governmental Organization (NGO) are critical to the company are less concerned about the environment. The research results clearly give the meaning that it is important for local governments to formulate policies that will eventually be able to keep stakeholders of the various threats that accumulates on the problem areas.

The problems mentioned above, still need to look for a solution through various research evidence, including problems with the presence of companies or industries that are directly able to contribute to the region Zulkarnaini (2011) proved that the majority of state-owned companies have given positive indications on corporate social responsibility to the primary stakeholders include government regulations, public pressure and labor, when assessed from the point of company's view. The results were only seen standpoint company without regard to external parties such as the community, NGOs, suppliers, the media and local government that is supposed to be a side that is very objective and independent in assessing the company's actions. Through this research needs to be studied again that the existence of the company or the industry should really be judged from the standpoint of independent parties in order to create a perception that eventually can strengthen local government policy. It can be concluded that the company has actually run rules that have been set by the government where they are located.

Luhgiatno (2007) argued that the concept of corporate social responsibility becomes very heavily promoted by the company, but in fact it is just a sweetener or done to improve the image of the company, without actually fulfill their obligations and improve performance substantially. It has indicated that the possibility of a little company activities on the surrounding environment. The results also prove that it is not different from the area where they are located, that companies in general are less concerned about the environment around them.

2. Literature Review

2.1. The Concept of Corporate Social Responsibility

The concept of corporate social responsibility is started by the changes of paradigm by the public against the company and the resulting impact of the activities started in the early 1970s the world community awareness of the negative impacts of corporate activity to make people no longer consider that the company has given a considerable contribution to the environment simply through the provision employment, provision of goods and services for the community, and tax payments.

Awareness of the negative impacts of the company resulted in pressures and demands addressed to the company, either conducted by consumers and the public, employees, government, creditors and various non-governmental organizations (stakeholders) in order to expand the company's social responsibility. Pressures and demands this to be the basis of the development of corporate social responsibility (Maksum & Kholis, 2003).

Kotler & Lee (2005: 3) states "corporate social responsibility is a commitment to improve community well being through discretionary business practices and contributions of corporate resources". In the book Kotler & Lee (2005: 3) also mentioned that World Business Council for Sustainable Development shows that "corporate social responsibility as 'business' commitment to contribute to sustainable economic development, working with employees, their families, the local community, society at large to improve their quality of life ". Still in the same book "The Organization Business for Social Responsibility defines, "corporate social responsibility as operating a business in a manner that meets or exceeds the ethical, legal, commercial, and public expectations that society has of business".

2.2. Stakeholder Concept

Stakeholder is groups of people / institutions which include shareholders, management, employees, suppliers, customers, the community around the factory or the location of the company, the public, government and the environment, in which all components have an interest in a business (Bertens, 2004). Then, Cahyowati (2003) argues that the existence of the company requires the support of stakeholders. Assumption of this concept that stakeholders are better positioned as a very important part for the company's sustainability efforts. Januarti & Aprianti (2005) explains that there are several reasons for companies to pay attention to stakeholders that

environmental issues that can interfere with quality of life society, the demands on the need for products that are friendly to the environment, investors prefer to invest in companies that have and developing environmental programs, and NGOs are critical to the company are less concerned about the environment.

Steiner & Steiner (2003: 15) divides these stakeholders based on its effect on the company, who are then grouped into primary stakeholders and secondary stakeholders, which is defined as follows "Primary stakeholders have an immediate and powerful impact on a firm.

They are stockholders (owners), customers, employees, communities, and governments and may, depending on the firm, secondary stakeholders include a wide range of entities that have less power to include the firm's activities but that effect or are affected by its operations".

Kelley (1991); Kirby (1998) in Irene (1999) reveals four things that become a crucial issue in the scope of stakeholders, as follows: (a) *Governmental regulation*, the whole shape of the rules issued by the government is of fundamental importance for the company. Thus it can be ensured that the role of government is high in interfering in how the success of a business (Cog hill, 1999); (b) *Community group*, the fundamental reason for the public notice is given that it is consumers who will consume the elements of production of the company; (c) *Environmental Organization*, is elements of environmental organizations or other organizations such as the Non Governmental Organization (NGO), today has become one of the forces of social control that can oversee the company's activities; (d) *Mass Media*, is the role of the mass media simply provide a very significant meaning in shaping public opinion on a company's activities. Media provide information for companies and may also be as a means of publication and dissemination used by the company to be able to build public confidence for social activities carried out.

2.3. Decentralization

Global conditions are a challenge and an opportunity of developing an organization. In line with the development organizations increasingly broad scope, the problem became more complex; so the need for top management to delegate authority widely in terms of managerial decision making to the lower management level. Here will be presented the definition of decentralization according to some experts: (1) Wilkinson (1990: 39) defines decentralization as "If are relatively little authority is delegated to middle and lower managerial level, the organizational structure is Described as a centralized. Conversely, Considerable authority is

delegated, the organizational structure is decentralized"; (2) Jones (1998: 62) argues that decentralization is "The authority to make-important decision about organizational resources and to initiate new projects is delegated to managers at all levels in the hierarchy". Further Jones (1998: 63-64) says that the hierarchy of authority describes the area of authority of each manager in the organization. Therefore, managers need to be given ample opportunity to take the initiative against the new things and is responsible for what is done; (3) Robbins (1998: 484-485) defines decentralization as "Decision discretion is pushed down to lower-level employees. In a decentralized organization, action can be taken more quickly intervening to solve problems, more people provide input decisions, and employees are less Likely to feel alienated from Reviews those who the make the decisions that Affect Reviews their work lives ".

Decentralization according to Law No. 32 of Year 2004 is the devolution of government power by the government to autonomous regions to set up and administer the affairs of his administration in the system of the Republic of Indonesia. According Weihrich & Koontz (2005) "The level of decentralization within an organization can be measured by the number of important decisions were taken at the lower levels of the organization, for example in terms of capital expenditures or other financial decisions, in the areas of personnel, and in determining the price. Decentralization strategy is one tool in the management control is most often used to encourage and assist managers in achieving performance (Subramanian & Mia, 2001). In the case of government organizations, the right degree of decentralization at district offices will help leaders to respond with the appropriate agencies to the situation that occurred, thus making the administration process to be more adaptable and responsive to changing environmental needs.

2.4. Research Hypothesis

Based on the theoretical discussed above, the research hypothesis can be derived as follows:

- Stakeholders have partially and simultaneously effect on corporate social responsibility.
- Decentralization affects the interaction of stakeholders on corporate social responsibility.

3. Methodology

3.1. Research Design

The research variables consisted of the independent variable (1,2,3,4,5) and the dependent variable (6) as: (1) Government regulation (X_1) is a regulation or government policy as outlined in the form of fixed rules which have the power for the government to force the company (Cog hill: 1999); (2) Public pressure (X_2) is a component society stakeholders that represented by the influential higher education institution (Cog hill, 1999); (3) Environmental organizations (X_3) is represented by different forms of NGOs that is able to control the social environment for the company's activities (Freeman, 1984 in Luhgiatno, 2007); (4) The mass media (X_4) is represented by some medias that are active in the area and they are also an element that is able to deliver a variety of public opinion or government enterprises (Freeman, 1984 in Luhgiatno, 2007); (5) Decentralization (X_5) or moderating variable which is a system of government that is currently carried out by local governments based on Law No. 32 of Year 2004 and according to Wilkinson (1990); (6) Corporate social responsibility (Y) is an independent variable that is able to answer as far as what level of social responsibility undertaken by the various companies that have an impact on the area where they are located (Kotler & Lee, 2005).

This study uses a survey to collect data on three research areas. Determination of the target population in accordance with the purpose or research problem (Indriantoro & Supomo, 2002: 119) consisting of (a) local work units including 23 of Banda Aceh, 35 of North Aceh and 25 of Lhokseumawe; (b) 10 of influential higher education institutions; (c) 41 of environmental organizations or NGOs; and (d) 16 of mass media.

Based on the number above the target population, the determination of the number of samples based on a purposive sampling with the following criteria's (a) Middle management positions and above; (b) Involved in decision making; (c) Specialized colleges that have been accredited and reputable; (d) The influential NGOs or environmental organizations; (e) Special mass media which are well known in the province of Aceh.

The number of respondents who assigned to each representation of a unit as much as 5 people with totally is 750 respondents. Determination of the amount of 5 respondents assessed already represent within an organization in general for a level or middle management level

upwards.

Primary data in this study is a questionnaire answers of all respondents collected. Tests using the test the validity of research instrument within the limit values > 0.3 (Singarimbun & Effendi, 1995: 137) and reliability worth > 0.7 (Singarimbun & Effendi, 1995: 144).

3.2. Data Analysis Methods

To be able to analyze the data in this study we used multiple linear regression analysis (multiple linear regression) to investigate the influence of stakeholders on corporate social responsibility (Equation 1) and Moderated Regression Analysis (MRA) to look at the interaction effect of decentralization as moderating variables (Equation 2, 3, 4 and 5).

The research models can be derived as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon_1 \quad \text{...(1)}$$
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_1 X_5 + \varepsilon_2 \quad \text{...............(2)}$$
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_7 X_2 X_5 + \varepsilon_3 \quad \text{...............(3)}$$
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_8 X_3 X_5 + \varepsilon_4 \quad \text{..............(4)}$$
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_9 X_4 X_5 + \varepsilon_5 \quad \text{...............(5)}$$

To test regression moderator variables can be done by testing the interaction, otherwise known as Moderated Regression Analysis (MRA). The method is a specific application of multiple linear regression where the regression equation contains elements of interaction (multiplication of two or more independent variables), so that if derived equations to prove the value of the interaction of variables that moderate the relationship between variables X and Y, it can be done by calculating the first derivative (Ghozali, 2002: 94).

From equation (2), (3), (4) and (5) above, it can be calculated first derivation of X_1, X_2, X_3, and X_4 to prove the existence of moderating variables that interaction X_5 as follows:

$$DY / dX_1 = \beta_1 + \beta_6 X_5 \quad \text{...(6)}$$
$$DY / dX_2 = \beta_2 + \beta_7 X_5 \quad \text{...(7)}$$
$$DY / dX_3 = \beta_3 + \beta_8 X_5 \quad \text{...(8)}$$
$$DY / dX_4 = \beta_4 + \beta_9 X_5 \quad \text{...(9)}$$

If the variable X is a moderating variable, the coefficient β_6, β_7, β_8 and β_9 to be significant at 0:05 or 0:10. Moderating effects are significant or not, based on the significant increase of R^2 in the equation. The main focus of attention in this study is the significance of the coefficient index and the nature of the interaction effect of moderating variables.

3.3. Classical Assumption Test

Before testing the hypothesis will be tested classical assumptions underlying the use of multiple regression model equations so that the data to be used in hypothesis testing are free from possible irregularities classical assumption that is unbiased and has a minimum variance. The main classical assumptions according to Gujarati (2003: 339) consisting of: (1) Normality disturbance variable (disturbance errors); (2) There is no multicolinearity; (3) There is no heteroskedastisity, and (4) There is no autocorrelation.

3.4. Hypothesis Testing

3.4.1. Statistic of *F* Test and *t* Test

This test is done to determine the significance of the influence of the independent variable on the dependent variable together or overall (first hypothesis test). To calculate the value of F calculated used the formula (Gujarati, 2003: 258): $F = \dfrac{R^2/k - 1}{(1 - R^2)/(n - k)}$ (10)

Partial test or called by t test, which is a significant test constants and independent variables included in the equation individually whether an effect on the value of the independent variables (Gujarati, 2003: 259). The formula: $t = \dfrac{\beta_i}{S_{\beta i}}$ (11)

3.4.2. Test The Coefficient of Determination (R²)

Test the coefficient of determination (R^2) was conducted to see the great variety of independent variables together in influencing the dependent variable by using formula: $R^2 = \dfrac{JK_R}{JK_Y}$ (12)

To determine the relationship, use objective criteria's as interpretation guidelines (Sugiyono, 2011:214) with frequency (1) 0,00 - 0,199/very low; (2) 0,20 - 0,399/low; (3) 0,40 – 0,599/medium; (4) 0,60 – 0,799/strong; (5) 0,80 – 1,000/very strong.

4. Results and Findings

4.1.   Results

Descriptive overview of the results showed those as many as 750 respondents who became the target population in this study, only 615 respondents or 82% who restore and fill out a questionnaire study. From the results if the data obtained, both validity and reliability have

qualified as indicators that can demonstrate the quality of statements / questions where the overall indicator has validity> 0.30 and reliability levels> 0.70.

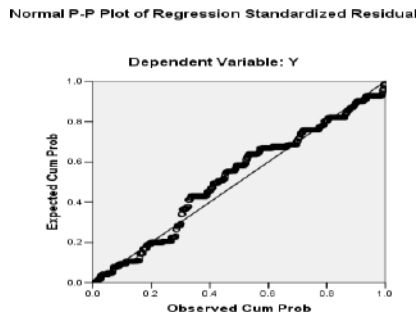## 4.1. 1. Classical Assumption Test

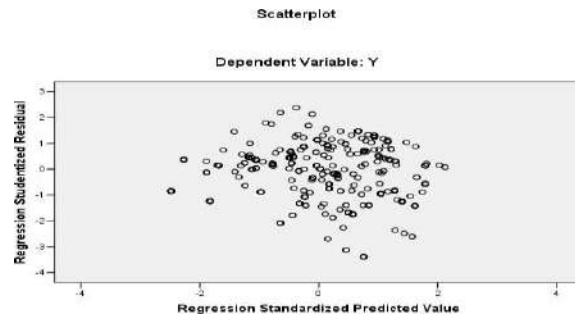a. Normality Test   b. Heteroscedastisity

Figure 3.1: *Test of Normality*   **Figure 3.2**: *Test of Heteroschedastisity*

c. Multicollinearity

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	,629	1,589
	X2	,468	2,136
	X3	,442	2,265
	X4	,693	1,442
	X5	,449	2,230
a. Dependent Variable: Y			

Figure 3.3: *Test of Multicollinearity*

4.1.2. Model and Hypothesis Testing

Results of data analysis through multiple linear regression equation and moderation can be derived for each in different models that include multiple linear models and the result of interaction that has been put moderating variable. It is intended to obtain a sharper between the independent variables that are expected to interpret all indicators obtained. From the analysis of regression equation and moderation that has been done, can be summarized in following table:

Table 4.1: *Result of Regression and Moderating Model*

Model	Regression Equation
Model (1)	$Y = -1{,}008 + 0{,}228X_1 + 0{,}679X_2 - 0{,}017X_3 + 0{,}535X_4 + \varepsilon$
Model (2)	$Y = -37{,}913 + 3{,}751X_1 - 0{,}117X_2 + 0{,}094X_3 + 0{,}483X_{4\ +}\ 2{,}636X_5 - 0{,}203X_1X_5 + \varepsilon$
Model (3)	$Y = -11{,}980 + 0{,}239X_1 + 1{,}369X_2 - 0{,}032X_3 + 0{,}458X_4 + 1{,}090X_5 - 0{,}066X_2X_5 + \varepsilon$
Model (4)	$Y = -19{,}781 + 0{,}274X_1 + 0{,}283X_2 + 0{,}855X_3 + 0{,}504X_4 + 1{,}340X_5 - 0{,}048X_3X_5 + \varepsilon$
Model (5)	$Y = -10{,}808 + 0{,}305X_1 + 0{,}359X_2 - 0{,}072X_3 + 0{,}997X_4 + 0{,}886X_5 - 0{,}030X_4X_5 + \varepsilon$

Table 4.2: *Summary of Correlation Coefficient (R) and Determination (R^2)*

Model	(R)		(R^2)	
	Value	Correlation	Value	Out of Models
Model (1)	0,613	Strong	0,376	0,624
Model (2)	0,754	Strong	0,568	0,432
Model (3)	0,657	Strong	0,431	0,569
Model (4)	0,658	Strong	0,433	0,567
Model (5)	0,642	Strong	0,412	0,588

Results of testing the hypothesis that has been developed by the authors, it can be summarized in Table 4 and Table 5 below.

Table 4.3: *Hypothesis Result of F Test*

Model			Result
Model (1)	91,891	2,113	H_0 rejected
Model (2)	133,491	2,387	H_0 rejected
Model (3)	76,871	2,387	H_0 rejected
Model (4)	77,242	2,387	H_0 rejected
Model (5)	71,046	2,387	H_0 rejected

Table 4.4: *Hypothesis Result of t Test*

Var	Model (1)		Model (2)		Model (3)		Model (4)		Model (5)	
	t_{count}	t_{table}	t_{count}	t_{table}	t_{count}	t_{table}	t_{count}	t_{table}	t_{count}	t_{table}
X_1	2,741	1,964	15,827	1,964	2,857	1,964	3,330	1,964	3,641	1,964
X_2	7,948	1,964	-1,324	1,964	6,711	1,964	2,935	1,964	3,638	1,964
X_3	-0,332	1,964	2,005	1,964	-0,590	1,964	4,465	1,964	-1,279	1,964
X_4	8,924	1,964	9,447	1,964	7,858	1,964	8,571	1,964	4,452	1,964
X_5			16,389	1,964	6,858	1,964	6,668	1,964	3,728	1,964
X_1X_5			-15,113	-1,964						
X_2X_5					-5,170	-1,964				
X_3X_5							-5,297	-1,964		
X_4X_5									-2,447	-1,964

4.2. Findings

Based on each variable, the four variables studied stakeholders, only environmental organizations / NGOs that do not have a significant impact on corporate social responsibility. The authors suspect that the presence of environmental organizations or NGOs sampled in this study, most of the NGOs that are not oriented or highlight the activities of the company or industry that exist around the community. In general, the presence and activities of NGOs more focused on issues related to governance, social and legal issues another order of public life. Thus these results still do not provide any form of positive contribution to the company or the industry to pay attention to the surrounding environment through the social responsibility that should be a part of the achievement of the set goals.

Besides, the author noticed that the existence of the company or the industry in three areas of research conducted, in general, is a type of company that does not have a direct impact to the environment. While the number of companies or industries that are directly related to the environment are very few in number, so that the problems that arise in society becomes invisible and only a small percentage of people who feel the impact of the activities of the company.

Government regulations governing the various activities of the company or industry have a positive impact for the company's existence today (Cog hill, 1999). This indicates that essentially the government regulation has full power to supervise or control the activities undertaken by the company or industry (Zulkarnaini, 2011).

Besides that, the pressure of society represented by higher education institutions clearly had a significant influence for corporate social responsibility. However, the external side is found, the authors suspect that the universities which are a component of the academic community, assessing the existence of a company with social responsibility undertaken during this time have impacted the environment surrounding the company. Many college activities are supported directly by the company or the industry, such as the recruitment process on campus, entrepreneurial programs, character development programs, scholarships and others.

The role of mass media is very influential for the development of the company or industry. The mass media can shape public opinion against the company and it is so closely linked to the interests of the company (Freeman, 1984 in Luhgiatno, 2007). The existence of the mass media in Aceh today largely was demonstrated positive activity for the activity of the

company or industry, so that it can be said that the company is highly dependent on the media to publicize a variety of positive activities undertaken. Thus the authors conclude that the company or the industry will experience a certain pressure associated with the mass media so that the roles and corporate social responsibility should be carried out even in a limited capacity.

The effect of moderating variables decentralization weakens the relationship among stakeholders on corporate social responsibility. Based on the research results clearly prove that the decentralization as local government system through the incarnation of autonomy, it is not maximized in a significant effect for the existence of the company or the industry in the area. It has showed that most of the rules or the regulation issued by the local government still has not touched on the things that are more specific for the presence of the company or industry. Besides, the authors suspect that public or stakeholder participation is not maximized utilized by local governments. This clearly indicates that the local governments have not fully implement autonomy owned, so the issue of the company or industry is still not able to be monitored and controlled.

5. Conclusions and Limitations

Local government of Aceh should be more proactive in involving stakeholder's component in establishing policies and procedures in accordance with the applicable rules. It's time the public is given credence and scope of particular thought to contribute to the advancement of the region. The Government needs to improve the supervision or control of a structured against the existence of the company or the industry in the region of Aceh, which will then be determined by the policy or the regulation that is able to bind or force them to contribute to the region. Besides, local governments need to set more specific matters concerning the company or the industry, making it easy for local governments to measure the success of the work program and evaluate the actions or activities of the company.

Limitations of this study is determination of the sample, where the number of environmental organizations / NGOs are stated still in general, means that the activity of NGOs is still very low associated with the actions of the company or industry. This leads to the source of the information obtained is still so common that tends to effects the desired result. Besides, the

indicators still have not showed the specification issues concerning the company's activities as well as certain types of companies.

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