
Government Digital Communication Model in Corporate Social Responsibility Programs (Study in Gunung Kidul, Yogyakarta-Indonesia)

Choirul Fajri^{1,a)}, Muhammad Najih¹, Kirti Dang Longani², Fiftin Novianto³, Alan Kusuma⁴

¹Communication Science Department, Universitas Ahmad Dahlan, Yogyakarta, Indonesia

² School of Management, Ajeenkya D Y Patil University, Pune, India

³ Faculty of Industrial Techology, Universitas Ahmad Dahlan, Yogyakarta, Indonesia

⁴ Communication Science Department, Universitas Muhammadiyah Magelang, Jawa Tengah, Indonesia

^{a)} Corresponding author, e-mail: choirul.fajri@comm.uad.ac.id,

DOI: https://doi.org/10.18196/jkm.23765

Article Info

ABSTRACT

Article history: Received 26 Aug 2024 Revised 13 Oct 2024 Accepted 29 Oct 2024 This research is a qualitative case study examining government digital communication in the implementation of Corporate Social Responsibility (CSR) programs in Gunung Kidul, Yogyakarta. Many companies have implemented CSR programs in Gunung Kidul, capitalizing on the area's substantial tourism potential. However, the Regional Government, through the Regional Development Planning Agency (BAPPEDA), has yet to maximize its monitoring and evaluation of these programs, as it currently relies on conventional approaches. The purpose of this study is to identify a government digital communication model for CSR implementation, with a focus on the tourism sector. This model is developed from Werner's concept of digital communication, incorporating cyberspace, virtual communication model for CSR; thus, this research aims to address that gap. By adopting this model, stakeholders can collaborate more effectively to enhance CSR efforts in Gunung Kidul's tourism sector.

Keywords: Digital Communication; Government; Corporate Social Responsibility; Tourism; Gunung Kidul.

ABSTRAK

Penelitian ini adalah penelitian kualitatif studi kasus dengan melakukan kajian terhadap komunikasi digital pemerintah dalam pelaksanaan program Corporate Social Responsibility (CSR) di Gunung Kidul. Selama ini banyak perusahaan mengimplemantasikan program CSR di Gunung Kidul mengingat banyaknya potensi pariwisata yang dapat dikembangkan di sana, akan tetapi Pemerintah Daerah melalui Badan Perencanaan Pembangunan Daerah (BAPPEDA) masih belum optimal dalam melakukan monitoring dan evaluasi program CSR tersesbut, monitoring dan evaluasi masih dilaksanakan secara konvensional. Oleh karenanya, dalam penelitian ini bertujuan untuk menemukan model komunikasi digital pemerintah dalam pelaksanaan CSR khususnya bidang pariwisata. Model komunikasi digital ini, dikembangkan dari konsep komunikasi digital oleh Werner, yang didasarkan pada: dunia maya, komunitas maya, interaktivitas, dan multimedia. Selama ini penelitian ini yang berupaya untuk menemukan model komunikasi CSR berbasis digital belum banyak dilakukan. Dari model ini, berbagai pemangku kepentingan dapat berkolaborasi untuk mengoptimalkan program CSR bidang pariwisata di Gunung Kidul.

Kata Kunci: Komunikasi Digital; Government; Corporate Social Responsibility; Tourism; Gunung Kidul

INTRODUCTION

The background of this research is the high poverty rate in Gunung Kidul, despite the region's considerable and diverse tourism potential, which includes natural attractions such as beaches, caves, hills, waterfalls, and mountains, as well as historical, cultural, and religious sites (Gunung Kidul Regency Regional Government, 2019). This substantial potential could be leveraged to enhance the local economy. In 2023, the Gunung Kidul Regency Tourism Office in the Special Region of Yogyakarta reported that 3,447,743 tourists visited the area's attractions, contributing IDR 25.11 billion in regional income from tourism (Sutarmi, 2024). The high tourism potential has led many companies, both private and state-owned (BUMN), to implement Corporate Social Responsibility (CSR) programs in Gunung Kidul, aiming to improve community welfare through tourism-based CSR initiatives.

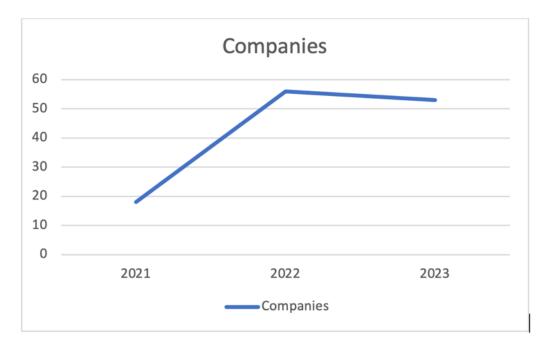


Figure 1. Companies Implementing CSR in Gunung Kidul

Based on the Figure 1 above, it can be seen that over the last 3 years many companies have implemented their CSR programs in Gunung Kidul. This is because of the tourism potential of the region. In 2021, there were 18 companies involved, which increased to 56 in 2022 and remained high at 53 in 2023. Companies such as BCA, Pertamina, and Astra International have successfully developed several villages in Gunung Kidul into popular tourist destinations. For example, BCA, through its CSR program, supported Bejiharjo Village, now known for the Pindul Cave attraction. This CSR initiative yielded substantial results, with Bejiharjo Village generating profits of up to 4 billion rupiah in 2016 (Fajri et al., 2021)

Currently, numerous CSR programs from the private sector are directed toward Gunung Kidul, emphasizing the need for robust monitoring and evaluation by the Gunung Kidul Regency Government to optimize these programs, particularly in the tourism sector, to boost the local economy. In August 2017, the Gunung Kidul Government, through BAPPEDA and the One Stop Integrated Services and Investment Service (DPMPTS), established a CSR forum comprising companies involved in CSR initiatives in Gunung Kidul. However, the CSR Forum is still not well-organized, as many companies, particularly private ones, conduct CSR activities without coordinating with BAPPEDA, resulting in incomplete administrative data on CSR activities in the area.

Effective CSR programs require the involvement of multiple stakeholders, both internal and external to the company (Fajri et al., 2021). It is hoped that through this forum, CSR programs in Gunung Kidul can operate more effectively. To ensure the success and sustainability of these programs—especially in supporting tourism, one of Gunung Kidul's key strengths—consistent

evaluation is essential. CSR programs must set clear objectives and measurable strategies. Furthermore, the development of a government digital communication model for managing CSR initiatives is crucial to uphold the principles of responsibility, accountability, transparency, and fairness, thereby maximizing the benefits of CSR.

Reviews of the literature show that, while research on Corporate Social Responsibility is extensive, few studies focus on the role of government digital communications in supporting CSR implementation, particularly in the tourism sector. Previous research has extensively examined various aspects of Corporate Social Responsibility (CSR). Studies on CSR program implementation and business have been conducted by Manuel & Herron, (2020), Silva LHV (2021), Mahmud A (2021), Situmeang I.V (2016), and Rhou & Singal, (2020). Research on CSR and its relationship with Sustainable Development Goals (SDGs) includes contributions from Seth R, (2022) and Williams & Murphy, (2023). CSR Impact: Meuter JB (2023), Zhao et al., (2020).

CSR strategies have been the focus of research by Nurjanah (2023), Yoon-Kook C. (2017), and Andrews N (2016). Studies on CSR modeling have been provided by Pedersen, (2010) and ("Corporate Social Responsibility Model," 2013). The connection between CSR and corporate reputation has been addressed by Nurjanah (2021) while CSR policy research has been conducted by Buhmann, (2011), CSR as Social Policy (2016), Ishida, (2015). Finally, digital communication in the context of CSR has been explored by Chen & Hang, (2017), Van der Merwe & Al Achkar (2022), Lin & Zhang (2023), Glozer & Hibbert (2017), Zhu et al. (2024), Famularo (2023), Du & Yu (2017), Mishra & Bakshi (2017), and Pang et al. (2017).

So far, many CSR programs have been implemented in tourism development, making studies related to CSR in the tourism sector highly necessary. In previous research, such as the dynamics of CSR in companies (Fajri, 2015), CSR and urban development (Prasetyo AD, Fajri, 2020), and CSR during the Covid-19 pandemic (Fajri, C, MNF, 2020), the researchers have not explored the digital communication model of CSR. However, CSR is crucial in supporting the tourism sector and developing surrounding communities.

Gunung Kidul, as a tourism destination in Yogyakarta, requires a digital communication model to develop its tourism through well-managed CSR programs. Currently, monitoring and evaluation by the Gunung Kidul Government have not been effective, mainly because digital technology is not being utilized. Many companies have not implemented CSR programs in alignment with the Gunung Kidul Government's expectations. Therefore, it is hoped that a digital communication model can optimize the implementation of CSR programs, particularly in the tourism sector. The main question this research seeks to answer is: What is the government's digital communication model for implementing CSR programs in the tourism sector in Gunung Kidul, Yogyakarta, Indonesia? The goal of this research is to develop a digital communication model for CSR program implementation in Gunung Kidul, Yogyakarta, Indonesia.

To address this issue, the researchers have developed the concept of digital communication proposed by Werner (2001), which defines digital communication as a process that takes place through electronic devices and internet networks to connect communicators. This process includes reading, writing, video communication, and communication via the internet. According to Werner (2001), digital communication involves cyberspace, virtual communities, interactivity, and multimedia. These elements are highly relevant to this study, as the researchers aim to develop a government digital communication model for implementing CSR programs in Gunung Kidul. The model is based on cyberspace (integration of computer network devices), virtual communities (facilitating the creation of digital CSR management communities), interactivity (enabling two-way communication), and multimedia (displaying text, data, graphics, sound, and video). With this digital communication model, the implementation of CSR programs can be optimized, leading to greater benefits for tourism development in Gunung Kidul.

METHODS

This research uses a qualitative approach with a case study method. A qualitative approach was chosen because the data obtained cannot be generalized and emphasizes meaning (Sugiyono, 2011). The case study method was selected because it allows researchers to gather in-depth, intensive, and detailed data that cannot be quantified (Anasiru, 2011; Baxter & Jack, 2008). This is necessary to

answer the research problems, as the data involves strategic values related to government digital communications in organizing CSR programs within the tourism sector.

The research begins with collecting field data and conducting a literature review to identify existing problems. Afterward, the research focus and key informants, who will serve as the main data sources, will be determined. Data collection techniques include interviews, observation, and documentation. In-depth interviews were conducted with representatives from the Department of Investment and Integrated Services (DPMPT) and the Regional Development Planning Board (BAPPEDA) of Gunung Kidul DIY, as well as with representatives of several companies that are members of the CSR Forum, who serve as key informants. The data analysis in this research uses Miles & Huberman's qualitative analysis, with triangulation as a validity technique to ensure the conclusions are valid and can adequately address the research problems (Sugiyono, 2011).

RESULT AND DISCUSSION

Implementation of CSR Programs in the Tourism Sector in Gunung Kidul Special Region of Yogyakarta

Corporate Social Responsibility (CSR) is a company's commitment to developing a sustainable economy by prioritizing social responsibility and achieving a balance between economic, social, and environmental considerations (H.B. Untung, 2009). CSR aims to improve the quality of life for employees, their families, local communities, and society. It can be concluded that CSR is the company's responsibility in providing benefits to the community, and the efforts to fulfill this responsibility include formulating policies, making decisions, and carrying out activities (Zhao, 2020).

CSR generally aligns with the Triple Bottom Line (P) concept, which includes profit (the additional income necessary for the company's sustainability), people (the community that plays a crucial role in the company's development), and planet (the environment). Maintaining a positive relationship with the community is vital for a company's reputation, as harmonious relations help foster a good public image. Additionally, environmental sustainability is crucial, as preserving the environment ultimately benefits the company (Y.B. Wibosono, 2015).

CSR is an essential responsibility that companies must implement, based on the argument that a company should be accountable for the consequences of its actions, whether intentional or not, toward its stakeholders (A. Lako, 2011). Two major theories support CSR implementation. First, stakeholder theory, which asserts that a company's success depends on its ability to balance the interests of its stakeholders, with the environment and society being core stakeholders. Second, legitimacy theory, which posits that a company's existence in a region is supported politically by the government and is a form of representation from the community, establishing a social contract that balances costs and benefits for the corporation's sustainability.

Many companies implement CSR programs in Gunung Kidul, especially in the tourism sector. Notable companies such as PT Astra Indonesia, PT Pertamina, and the DIY Regional Development Bank (BPD) have carried out significant CSR programs in the Nglanggeran and Gedangsari Tourism Villages. For instance, PT Pertamina's CSR program in Nglanggeran focused on the needs proposed by the Kencana Mukti Farmers Group in creating a fruit garden. Pertamina introduced innovations by bringing in experts to train farmers on planting, care, and harvesting techniques, which significantly improved the local economy. Recognizing the importance of water for agricultural success, Pertamina also built a reservoir to ensure a sustainable water supply for the orchard. Additionally, PT Pertamina helped educate farmers about appropriate fertilizers for fruit gardens. They also sent a special team to distribute the fertilizer and provide assistance over a period of three years.

The CSR program in Gedangsari by PT Astra Indonesia has positively impacted the local residents. The sustainability of the CSR program in Gedangsari has led to more targeted initiatives. One key innovation was the training and mentoring of MSMEs, which allowed them to compete in both national online and offline markets.

In the environmental sector, PT Astra Indonesia addressed waste management issues. Initially, the local population lacked awareness about waste disposal, resulting in river pollution and flooding. In response, PT Astra introduced the Waste Bank program and educated the community about the importance of keeping the rivers clean, which improved the residents' quality of life.

Meanwhile, the CSR program in Bejiharjo Tourism Village, implemented by BPD Yogyakarta, introduced various innovations, including financial management training and the socialization of digital financial technology. With these innovations, Bejiharjo Tourism Village managers no longer needed to rely on physical money, as they could conduct transactions via barcodes. Managers were also trained to use e-banking and m-banking, allowing them to better manage the flow of money for transactions and equipment upgrades. Furthermore, BPD Yogyakarta introduced a loan program that enabled tourism village managers to access funds, with payments deducted directly from their accounts.

These CSR programs, which focus not only on tourism development but also on environmental and community welfare, have provided significant benefits to all stakeholders. Companies have benefited from increased customer satisfaction and favorable responses, as CSR initiatives contribute to the company's reputation and long-term sustainability (T. J. Brown & P. A. Dacin, 2017; S. Sen & C. B. Bhattacharya, 2021). Forms of CSR implemented by these companies include donations, community empowerment, and development initiatives (P. & N. L. Kotler, 2004).

The CSR programs in Nglanggeran, Gedangsari, and Bejiharjo have had a positive impact, benefiting the community in multiple ways. PT Pertamina's program in Nglanggeran has established a productive fruit orchard, managed by the Kencana Mukti Farmers Group, which has become an attractive spot for tourists. In Bejiharjo, CSR programs by BPD DIY, BRI, and BCA have helped develop infrastructure like signage and other tourist facilities. During the pandemic, companies like BRI, BCA, and BPD Yogyakarta pivoted to provide education on digital financial management, allowing Bejiharjo Tourism Village to conduct cashless transactions.

In Gedangsari, PT Astra Indonesia runs the Kampung Beseri Astra Gedangsari program, which focuses on improving both community welfare and environmental conditions. PT Astra has launched programs such as Digital Marketing to help MSMEs compete in the national market, and the Waste Bank initiative to encourage wise waste management while generating economic benefits.

Government Digital Communication Model in Organizing Corporate Social Responsibility Programs in the Tourism Sector in Gunung Kidul Special Region of Yogyakarta

According to Erliana (2014), Government Communication refers to the delivery of government ideas and programs to the community to ensure the effective functioning of the government and achieve public welfare. In CSR communication programs, the government's goal is to enhance the welfare of the people; the more prosperous the people of Indonesia become, the more significant progress the country will experience.

There are two general types of communication channels in government communications. The first facilitates internal communication for decision-making or creating membership in the ongoing social order. The second involves media for external communication, which includes channels to communicate with the public, deliver government programs, and collaborate with companies and the legislature (A.S. Muhtadi, 2016).

The central government has regulated CSR programs that companies must implement, as stated in Law no. 40 of 2007 concerning Limited Liability Companies. At the regional level, the Department of Investment and Integrated Services (DPMPT) has the main responsibility for monitoring and driving CSR programs within its area. Since 2017, DPMPT Gunung Kidul has been actively involved in CSR development. In 2018, to optimize CSR efforts, DPMPT invited companies in Gunung Kidul to form a CSR Forum. This forum serves as a platform for exchanging opinions on effective CSR programs in the area. To further enhance the process, DPMPT involved BAPPEDA Gunung Kidul as the CSR forum secretariat, as BAPPEDA has an economic improvement program and accurate data on the community's economic and social needs. Through this collaboration, companies can consult with BAPPEDA to ensure CSR programs are properly targeted and aligned with community needs.

In addition to establishing the CSR Forum, DPMPT also organized an awards night called the CSR Award in 2018 and 2019 to recognize companies that have positively impacted the people of Gunung Kidul. The criteria assessed include environmental development, social development, independent financial growth, MSME partnerships, and cooperatives. DPMPT also held seminars that featured practitioners and academics who are dedicated to social responsibility programs.

However, the digital communication conducted by the government to implement CSR programs has been limited to social media and the Gunung Kidul Government website. This digital communication has primarily served as a one-way information channel, providing reports on CSR activities from companies and the CSR forum. The lack of engagement, such as unanswered questions in the comments section on online platforms, further limits its effectiveness. Moreover, the Gunung Kidul Government has not integrated its social media accounts, leading to inconsistent posts across Instagram, Facebook, and Twitter.

Given the rapid advancement of technology, it is crucial for institutions and organizations to adapt to societal trends. The Gunung Kidul Government, through DPMPT and BAPPEDA, should seize the opportunity of technological development by reactivating and integrating its social media platforms. An active Instagram account could serve as a foundation for other platforms to follow, enabling the government to expand its information dissemination and obtain valuable feedback for implementing CSR programs. Properly integrated social media could significantly enhance the effectiveness of the Gunung Kidul Government's digital communication strategy and help optimize CSR initiatives in the tourism sector.

The Gunung Kidul Government has so far communicated directly with companies through CSR forums and the communities benefiting from CSR programs. However, a lack of human resources at DPMPT and BAPPEDA has limited their ability to manage digital media effectively. As a result, monitoring and evaluation processes are still conducted conventionally, which hampers the full potential of CSR programs to benefit the community. Additionally, many companies implementing CSR programs in Gunung Kidul fail to report their results. As a result, DPMPT lacks complete data on the CSR initiatives in the region. Furthermore, some companies do not inform DPMPT about their CSR programs, meaning that DPMPT and BAPPEDA are unaware of which companies are carrying out CSR activities in Gunung Kidul.

Therefore, there is a need to improve the process of monitoring and evaluating CSR programs, particularly in the tourism sector, to provide greater benefits. A digital communication model is required to integrate the interests of various stakeholders, including the Gunung Kidul Government (DPMPT and BAPPEDA), corporate partners, and community groups. Below is a proposed design for a digital communication model to implement CSR programs in the tourism sector of Gunung Kidul, DIY.

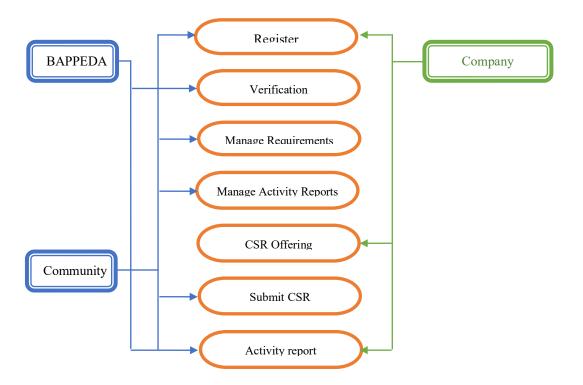


Figure 2. Government Digital Communication Model in Organizing Corporate Social Responsibility Source: Researcher

From the digital communication model, it can be seen that there are three users who have a role in this application. They are the Gunung Kidul government (DPMPT and BAPPEDA), company

partners, and community groups. Each element has a role in implementing the CSR program in the tourism sector in Gunung Kidul as follows:

- 1. The Gunung Kidul Government (DPMPT and BAPPEDA), has a role in verifying the validity of community groups and companies providing CSR funds. DPMPT and BAPPEDA can monitor all CSR offers from various company partners. Apart from that, DPMPT and BAPPEDA can also monitor all CSR program applications from the community. Furthermore, DPMPT and BAPPEDA can monitor all activities of community groups who are beneficiaries of the CSR program.
- 2. Company partners in this application play a role in offering CSR programs that can be implemented to the community. Corporate partners can also view and provide offers to community groups. In this application, company partners also have the facility to access and download various activity and budget reports from various community groups who receive CSR benefits. Corporate partners have the opportunity to accept/reject CSR applications from community groups.
- 3. Community groups play a role in inputting needs related to tourism development in an area. Community groups can view CSR funding offers from company partners. With this application, community groups also have the opportunity to apply for CSR funds from company partners. Community groups can provide input from activity reports along with budget usage.

Based on the government digital communication model above, it is hoped that it will make it easier for the Gunung Kidul government to communicate with related parties, namely partner companies and the community. These three elements can collaborate to optimize the implementation of CSR programs in the tourism sector in Gunung Kidul. The existence of facilities to offer village potential in Gunung Kidul provides opportunities for tourist attraction managers to seek funding through CSR programs. On the other hand, companies can also find out potential tourist attractions that are suitable for implementing CSR programs. Meanwhile, the Government can monitor and evaluate the implementation of CSR programs in the tourism sector, and provide an assessment of development efforts that can be carried out.

CONCLUSION

Based on the research conducted, the findings indicate that many companies are actively implementing CSR programs, particularly in the tourism sector in Gunung Kidul. However, there is a need to optimize the implementation of these CSR programs to provide greater benefits for tourism development in the region. This can be achieved through an effective digital communication model for CSR programs.

The proposed digital communication model aims to integrate key stakeholders involved in CSR implementation in Gunung Kidul: the government (DPMPT and BAPPEDA), corporate partners, and the community. This collaboration can enhance the effectiveness of CSR programs in the tourism sector. The availability of village potential in Gunung Kidul offers opportunities for tourism managers to secure funding through CSR programs. Conversely, companies can identify suitable tourist attractions for their CSR initiatives. Meanwhile, the government can monitor and evaluate CSR activities in the tourism sector and assess the progress of development efforts.

The research findings have led to recommendations for a digital communication model to facilitate the implementation of CSR programs. However, further development is needed, particularly in enhancing the involvement of relevant stakeholders. Future research will involve testing this digital communication model in the tourism sector of Gunung Kidul to gather input from stakeholders. The results of these trials will contribute to the creation of an effective government digital communication model that can optimize the implementation of CSR programs in Gunung Kidul

REFERENCES

Anasiru, R. (2011). Implementation of Street Children Management Policy Models in Makassar City. Sosio Konsepsia: Jurnal Penelitian Pengembangan Kesejahteraan Sosial, 16(2), 175–186.

Andrews N. (2016). Challenges of Corporate Social Responsibility (CSR) in Domestic Settings: An Exploration of Mining Regulation vis-à-vis CSR in Ghana, 47: 9–17.

- A. Lako. (2011). Deconstruction of Corporate Social Responsibility & Business & Accounting Reform. Jakarta: Erlangga
- A. S. Muhtadi. (2016). *Communication, Governance Philosophy, and Applications*. Bandung: Faithful Library.
- Baxter, P., & Jack, S. (2008). Qualitative Case Study Methodology: Study Design and Implementation for Novice Researchers. The Qualitative Report, 13(4), 544–559.
- Buhmann, K. (2011). The Danish CSR Reporting Requirement as Reflexive Law: Employing CSR as a Modality to Promote Public Policy. SSRN Electronic Journal. https://doi.org/10.2139/ssrn.1964220
- Chen, Z., & Hang, H. (2017). Communicating Corporate Social Responsibilities (CSR) in Digital Media. In Communicating Corporate Social Responsibility in the Digital Era (pp. 116–130). Routledge. https://doi.org/10.4324/9781315577234-8
- Corporate Social Responsibility Model. (2013). In *Encyclopedia of Corporate Social Responsibility* (pp. 594–594). Springer Berlin Heidelberg. https://doi.org/10.1007/978-3-642-28036-8_100433
- CSR as Social Policy. (2016). In *Corporate Social Responsibility and the Welfare State* (pp. 84–102). Routledge. https://doi.org/10.4324/9781315574325-12
- Du, S., & Yu, K. (2017). Effectiveness and Accountability of Digital CSR Communication. In Communicating Corporate Social Responsibility in the Digital Era (pp. 216–231). Routledge. https://doi.org/10.4324/9781315577234-14
- Fajri, C., Farihanto, M., Fadillah, D., & Putra, F. (2021). Effectiveness of Corporate Social Responsibility Programs in the Poor Village in Gunung Kidul, Yogyakarta, Indonesia. 3rd Jogjakarta Communication Conference.
- Fajri, C, MNF. (2022). Corporate Social Responsibility (Challenges of CSR Programs during the Covid-19 Pandemic). Yogyakarta: Galuh Patria.
- Fajri, Choirul. (2015). *Corporate Social Responsibility PT Madubaru 2010-2015*. Channel J Komun Oct 1;3(2). Available from: http://journal.uad.ac.id/index.php/CHANNEL/article/view/3274.
- Famularo, J. (2023). Corporate Social Responsibility Communication in the ICT sector: Digital Issues, Greenwashing, and Materiality. International Journal of Corporate Social Responsibility, 8(1), 8. https://doi.org/10.1186/s40991-023-00082-8
- Glozer, S., & Hibbert, S. (2017). CSR Engagement Via Social Media. In Communicating Corporate Social Responsibility in the Digital Era (pp. 3–16). Routledge. https://doi.org/10.4324/9781315577234-1
- H. Erliana. (2014). Government Communications. Jakarta: PT. Aditama Refika.
- H. B. Untung. (2009). Corporate Social Responsibility. Jakarta: Sinar Grafika.
- Ishida, M. (2015). CSR and Human Rights Policy for Startups. SSRN Electronic Journal. https://doi.org/10.2139/ssrn.2742262
- Lin, B., & Zhang, Q. (2023). Corporate Environmental Responsibility in Polluting Firms: Does Digital Transformation Matter? Corporate Social Responsibility and Environmental Management, 30(5), 2234–2246. https://doi.org/10.1002/csr.2480
- Mahmud A. Ding D, Hasan MM. (2021). Corporate Social Responsibility: Business Responses to Coronavirus (Covid-19) Pandemic. SAGE Open Jan 22;11(1):215824402098871. Available from: http:journals.sagepub.com.doi/10.1177/2158244020988710.
- Manuel, T., & Herron, T. L. (2020). An ethical Perspective of Business CSR and the COVID-19 Pandemic. Society and Business Review, 15(3), 235–253. https://doi.org/10.1108/SBR-06-2020-0086
- Meuter JB-. (2023).*The Rise of CSR Public Policy in Asia*. In: Responsible Management in Asia. Palgrave Macmillan; Available from: http://www.palgraveconnect.com/doifinder/10.1057/9780230306806.0009

- Mishra, P., & Bakshi, M. (2017). Strategic Imperatives of Communicating CSR Through Digital Media. In Communicating Corporate Social Responsibility in the Digital Era (pp. 35–49). Routledge. https://doi.org/10.4324/9781315577234-3
- Nurjanah, Adhianty. (2021). Corporate Social Responsibility Communication and Company Reputation in Pandemic Era. Jurnal Komunikator Nov; 13 (2):138. Available from: https://journal.umy.ac.id/index.php/jkm/article/view/12336/6857
- Nurjanah A, Mutiarin D, Rasyid E, Apriliani R. (2023). Communication Strategy Pertamina Green CSR Program to Supporting Sustainable Development Goals (SDGs). Jurnal ASPIKOM Dec 31;8(2): 333. Available from: http://jurnalaspikom.org/index.php/aspikom/article/view/1290.
- Pang, A., Mak, A., & Shin, W. (2017). Integrated CSR Communication. In Communicating Corporate Social Responsibility in the Digital Era (pp. 158–175). Routledge. https://doi.org/10.4324/9781315577234-11
- Pedersen, E. R. (2010). Modelling CSR: How Managers Understand the Responsibilities of Business Towards Society. Journal of Business Ethics, 91(2), 155–166. https://doi.org/10.1007/s10551-009-0078-0
- Prasetyo AD, Fajri Choirul. (2020). The Dynamics of Development Communication (A Case Study: Community-Based Participatory Development Program (P3BK) Government of Bekasi City). Proceedings of the 2 nd International Media Conference. Paris, France: Atlantis Press. Available from: https://www.atlantis-press.com/article/125938032.
- P. & N. L. Kotler. (2004). Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause. San Francisco: John Wiley & Sons.
- Rhou, Y., & Singal, M. (2020). A Review of the Business Case for CSR in the Hospitality Industry. International Journal of Hospitality Management, 84, 102330. https://doi.org/10.1016/j.ijhm.2019.102330
- Rusandi, & Rusli, M. (2021). Designing Basic/Descriptive Qualitative Research and Case Studies. Al-Ubudiyah: Jurnal Pendidikan Dan Studi Islam, 2(1), 48–60. https://doi.org/10.55623/au.v2i1.18
- Seth R. (2022). Impact of Legal Enforcement of CSR on SDGs. In: The Role of Multinational Enterprises in Supporting the United Nations' SDGs [Internet]. Edward Elgar Publishing; 2022. p. 216–50. Available from: https://www.elgaronline.com/view/book/9781802202410/book-part-9781802202410-21.xml
- Silva LHV da, Sugahara CR, Ferreira DHL (2021). Corporate Social Responsibility in Times of Crisis: business actions during the Covid-19 pandemic. Indep J Manah Prod Jun 1;12940:909-27. Available from: http://www.ijmp.jor.br/index.php/ijmp/article/view/1350.
- Situmeang I V. (2016). Corporate Social Responsibility: Organizational Communication Perspective. Yogyakarta: Ekuilibra.
- Sugiyono, P. (2011). Quantitative Qualitative and R&D Research Methodology. In Alpabeta.
- Sutarmi. (2024). Tourism Department: Tourist visits to Gunungkidul in 2023 will reach 3,447,743. Www.Antaranews.Com.
- S. Sen and C. B. Bhattacharya. (2021). "Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility," J. Mark. Res., vol. 38, no. 2, pp. 225–243, May 2021, doi: 10.1509/jmkr.38.2.225.18838.
- T. J. Brown and P. A. Dacin. (2017). "The Company and the Product: Corporate Associations and Consumer Product Responses," J. Mark., vol. 61, no. 1, pp. 68–84, Jan. 2017, doi: 10.1177/002224299706100106.
- Van der Merwe, J., & Al Achkar, Z. (2022). Data Responsibility, Corporate Social Responsibility, and Corporate Digital Responsibility. Data & Policy, 4, e12. https://doi.org/10.1017/dap.2022.2
- Werner, Severin. (2001). Communication Theory. Jakarta: Kencana.
- Williams S, Murphy DF. Learning from Each Other: UK Global Businesses, SMEs, CSR and the Sustainable Development Goals (SDGs). Sustainability Feb 24;15(5):4151. Available from: https://www.mdpi.com/2071-1050/15/5/4151.
- Yoon-Kook C. (2017). A Study on the Strategic CSR and UN SDGs in Latin America. Lat Am Caribb Stud [Internet]. 2017 May 31;36(2):187–211. Available from: http://www.dbpia.co.kr/Journal/ArticleDetail/NODE07223515
- Y. Wibisono. (2015). Dissecting the Concept & Application of CSR (Corporate Social Responsibility). Jakarta: PT. Gramedia Jakarta.

- Zhao X, Wu C, Chen CC, Zhou Z. (2020). The Influence of Corporate Social Responsibility on Incumbent Employees: A Meta-Analytic Investigation of the Mediating and Moderating Mechanisms. J Manage [Internet]. 2020 Aug 14;014920632094610. Available from: http://journals.sagepub.com/doi/10.1177/0149206320946108
- Zhu, C., Li, N., Ma, J., & Qi, X. (2024). <scp>CEOs</scp> 'Digital Technology Backgrounds and Enterprise Digital Transformation: The mediating effect of R&D Investment and Corporate Social Responsibility. Corporate Social Responsibility and Environmental Management, 31(3), 2557–2573. https://doi.org/10.1002/csr.2704