

# Evaluation of the Usefulness of the CSR Program of Oil and Gas Companies in East Kalimantan on the Implementation of Accuracy, Suitability, and Usefulness

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**Abstract:** The motivation to carry out activities after receiving assistance from the CSR program used as a measure in this research is to see the extent to which students' attitudes towards work behavior are based on Islamic values. The use of measuring instruments in several cultures requires an implementation process to obtain valid and reliable measuring instruments. This implementation process uses ITC references. This research aims to implement the Indonesian Santri version of an entrepreneurial intention measurement tool. Content validity uses the Content Validity Index (CVI) method, while construct validity uses the Confirmatory Factor Analysis method using Amos 23. The scale validation subjects involved 308 respondents. The results of the research show that 16 items measure motivation to carry out activities after receiving assistance from the students' CSR program. The modification results show that the model fits with 16 statements containing the Motivation factor for carrying out activities after receiving CSR program assistance, which is indicated by the Chi-Square values which are not significant, GFI (0.99), CFI (0.915), TLI (0.90) and RMSEA (0.01). This proves that the Motivation scale for carrying out activities after receiving CSR program assistance is suitable and meets the assumption of unidimensionality, and has a positive relationship with entrepreneurial motivation.

**Keywords:** Corporate Responsibility Program (CSR); Implementation of Accuracy; Implementation of Conformity; Implementation of Benefits; Oil and Gas

## Introduction

One of the globalization actors that influences economic development is Transnational Corporations (Babic et al., 2020). Transnational companies are drivers of the global economy and can regulate and control international trade, investment, and technology transfer (Wartini & Ghafur, 2014). According to (Kordos & Vojtovic, 2016), transnational companies are companies that have branches and subsidiaries located in various countries. In short, MIGAS is a company whose operational activities cross the sovereign boundaries of a country where the parent company is located in one country and has subsidiaries in various other countries

that are controlled by the parent company (Su et al., 2022).

The presence of oil and gas in developing countries not only has a positive impact on the economy but also has negative impacts regarding individual welfare or social risks. To reduce social risk, oil and gas expansion must be accompanied by Corporate Social Responsibility (CSR) (Lu et al., 2019). A company's CSR program is one of the community development programs as social capital which aims to empower the community through the abilities and potential of the community itself (Rudito et al., 2022).

One of the transnational companies that is present in Indonesia and carries out its corporate responsibility

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obligations is Migas, which is the largest oil and gas producer and distributor company in China and plays an important role in the oil and gas industry in China. Migas was formed on November 5 1999 and is one of the largest oil and gas companies in the world it was established as a joint stock company with limited liability by (MIGAS) under the Company Law concerning special regulations for the registration and offering of shares by joint stock companies.

Oil and Gas started the Indonesian oil and gas industry when it acquired the Jabung Block from Devon Energy in 2002. The Jabung Block is located in Balikpapan Regency, Sepaku Village, East Kalimantan. In this research, the author focuses on oil and gas in Balikpapan Regency, Sepaku Village, East Kalimantan, which is famous for having many sources of oil reserves reaching approximately 250 million barrels. Meanwhile, the potential for liquefied natural gas as a biological resource reaches 2 billion cubic feet of gas.

Oil and gas as a transnational company has contributed a lot in helping develop the area around which the company operates, considering that Balikpapan Regency, Sepaku Village, East Kalimantan has the lowest Human Development Index (HDI) among other districts. During the period 2010-2019, Balikpapan Regency, Sepaku Village, East Kalimantan always maintained the lowest HDI position. Therefore, Migas carries out many aid programs aimed at improving the welfare of the surrounding community. One of the responsible activities carried out by Migas is the development of Accurate Implementation, Conformity Implementation, and Program Benefit Implementation in Balikpapan Regency, Sepaku Village, East Kalimantan which is given to women's groups to improve their skills (Susilo et al., 2022). Apart from that, Migas also sees Accurate Implementation, Appropriate Implementation, and Program Benefit Implementation as an opportunity to improve women's welfare in getting jobs.

However, the presence of transnational companies in an area does not necessarily mean they can carry out their corporate responsibilities well (Omoteso & Yusuf, 2017). However, oil and gas companies together with the regional government have committed to collaborating in carrying out sustainable CSR activities to increase community empowerment in human development in Balikpapan Regency, Sepaku Village, East Kalimantan.

Apart from operating in upstream oil and gas activities, Migas has committed to carrying out CSR activities in several fields, namely economics, education, environment, health, infrastructure, and natural disasters. In the economic sector, Oil and Gas continuously provides community empowerment assistance in development activities (Nurkomala et al., 2023): Accurate Implementation, Conformity

Implementation, and Program Benefit Implementation which aims to improve the quality of life of the community (Nilsen, 2015). Apart from that, Migas participates in managing livestock waste. This program has helped the community to develop a sustainable home industry. The implementation of CSR activities is expected to be able to maintain good relations between the company and the community around the company's location so that the company's operational activities can run smoothly without any disturbance from the community (Fahrial et al., 2019).

Ideally, a CSR program is a community empowerment program that can empower marginalized groups in society socio-economically. Community empowerment aims to empower certain groups, including women. To increase development and community empowerment, the government cannot work alone, but support from other actors can improve community welfare (Yuliarmi et al., 2020). Based on the description above, it is very interesting to examine further the form of implementation of the Oil and Gas CSR program to improve the welfare of society, especially women, and analyze what considerations are made by Oil and Gas in developing CSR, especially Accurate Implementation, Appropriate Implementation and Implementation of Program Benefits in Balikpapan Regency.

## Method

**Table 1.** Population and Sample

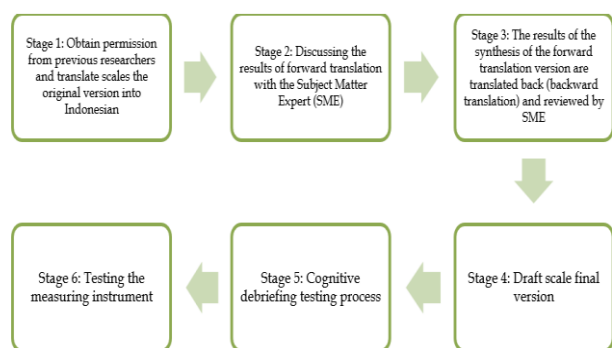
Name of Sepaku Village	Total population	Number of samples selected
Argo Mulyo Village	1.926.	78
Binuang Village	200	40
Bukit Raya Village	1500	40
Hope Village	900	50
Karang Jinawi Village	1.221	50
Semai Dua Village	4000	50
Total		308

Research methods are philosophies or general principles that are used to guide the course of research. Research methods are also used as a tool to collect data so that the research that will be carried out finds credible facts. This research uses qualitative methods, where Dawson states that qualitative research explores attitudes, behavior, and experiences carried out through interviews or focus groups to try to emphasize in-depth explanations. James Mahoney and Gary Goertz state that qualitative research is carried out by observing cases and paying attention to the cause-and-effect process. The

cause-and-effect process is obtained through within-case analysis (Green et al., 2022).

**Table 2.** Standard Goodness of Fit

Goodness of Fit Measure	Cut off Value
Absolute fit Indices	
Chi Squares	<106.395 (Expected to be small)
GFI	>= .90 RMR
RMSEA	<.08
Incremental Fit Indices	
AGFI	>= .90
NFI	>= .90
CFI	>=.95
TLI	>=.95
Parsimony Fit Indices	
PNFI	.60 - .09
PGFI	0.50 - 1.00



**Figure 1.** Measuring Instrument Implementation Scheme

This research is quantitative research with an ex post facto type. This research involved residents who had been settled for a minimum of 5 years and who had lived in 5 villages for a minimum of 5 years with a population of 430 residents. Referring to the sample calculation by Krejcie & Morgan (1970), the sample size is 309 residents. The sampling technique used was simple random sampling. Data collection uses a questionnaire. The number of residents who completed

the mission was 300 residents from 5 villages in Balikpapan Regency. The details are presented in the population and sample distribution table in Table 1.

This research uses the implementation of previous research. This implementation process uses references from the International Test Committee (ITC) guidelines to translate and implement the test. Implementation stages are shown in Figure 1. The criteria for determining model fit are shown in Table 2.

## Result and Discussion

### Content Validity Index Results

Testing the Work Motivation measuring instrument begins with testing the content validity of the measuring instrument. The content validity test involves 4 (four) expert assessments. Content validity is used to select good and bad items. If assessed by 4 (four) experts or less, the I-CVI score must be 1.00. If there are six or more experts, the standard bias is looser, but the I-CVI score is no lower than 0.78. Items that have very low I-CVI should be removed. In this research, according to (Roy et al., 2023), for items on a scale, 7 scales are tested using CVI with the following formula:

$$V = \sum s / (n * (c-1)) \quad (1)$$

V = Aiken's Item content validity coefficient

S = Results of decreasing panelist assessment scores with the lowest validity score (rl-o)

n = Number of panelists

r = Image provided by panelists

c = highest validity score (4)

lo = Lowest validity value (1)

The results of the analysis of the Work Motivation scale are shown in Table 3. Table 3 shows that all items have an I-CVI value of 1.00 in all aspects of the assessment: Implementation of Accuracy, Implementation of Conformity, and Implementation of Program Benefits. Thus, it can be said that no items were eliminated in the test of the validity of this content.

**Table 3.** Recapitulation of Sociological Aspects of Work Ethic Content Validity Index

Item	A1	A 2	A3	A4	A1	A 2	A3	A4	Consensus	I-Cvi
				Score 3-4=1, And 1-2=0				Score Results		
1	4	4	4	4	1	1	1	1	4	1
2	3	4	4	4	1	1	1	1	4	1
3	3	4	4	4	1	1	1	1	4	1
4	3	4	3	3	1	1	1	1	4	1
5	4	4	3	2	1	1	1	0	3	0.75
6	3	4	4	3	1	1	1	1	4	1
7	3	4	3	3	1	1	1	1	4	1
8	3	4	3	3	1	1	1	1	4	1

Item	A1	A 2	A3	A4	A1	A 2	A3	A4	Consensus	I-Cvi
9	3	4	4	3	1	1	1	1	4	1
10	3	4	4	4	1	1	1	1	4	1
11	3	4	4	4	1	1	1	1	4	1
12	3	3	3	3	1	1	1	1	4	1
13	3	4	4	4	1	1	1	1	4	1
14	4	4	4	4	1	1	1	1	4	1
15	3	4	3	3	1	1	1	1	4	1
16	4	4	4	4	1	1	1	1	4	1
17	4	2	3	4	1	0	1	1	3	0.75
About					17	16	17	16		
Position Of										
Relevance					1	0.94	1	0.94		
										0.97

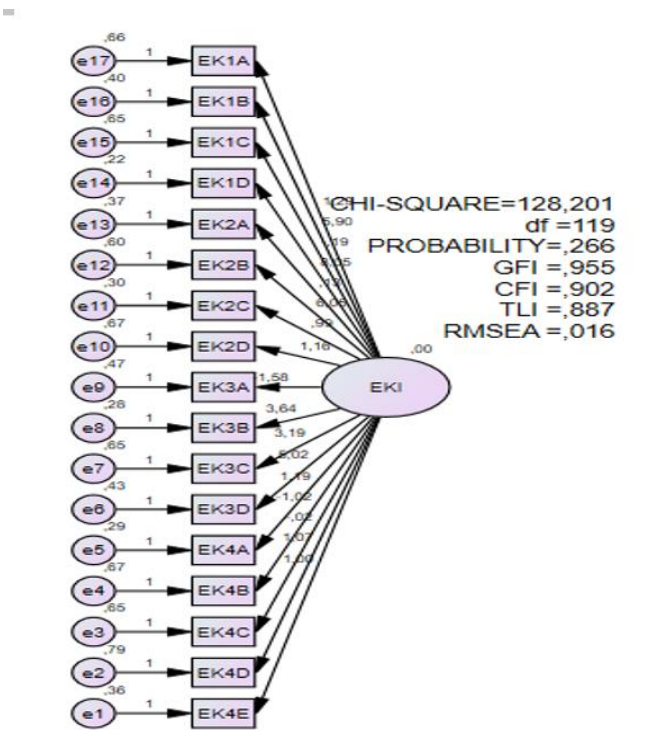
Next, all validated items were tested for construct validity using confirmatory factor analysis (CFA). CFA is used to validate constructs (Oktasari et al., 2020). The Work Motivation Scale is a one-dimensional measurement model with 17 items which are explained in Table 4.

**Table 4.** Motivation Scale for Carrying Out Activities After Receiving CSR Program Assistance (Indonesian Version)

Statement
Laziness is a vice
High dedication to work is a good trait
Working well and honestly will benefit yourself and others
Fairness and comfort in the workplace are important conditions for the welfare of society.
Income that exceeds a person's needs will contribute to the prosperity of society as a whole.
One must work to the best of one's abilities.
Work is a means of helping personal development and social relationships.
Life has no meaning without work.
Having free time can maintain good relations with society.
Human relations in organizations must receive great attention with an honest and open attitude.
Work allows humans to determine their destiny.
Work creativity is a source of happiness and success.
By working seriously you will be able to achieve more progress in life.
Working in entrepreneurship provides the opportunity to be independent.
A successful person is someone who can meet their work deadlines.
A person must work hard consistently according to his responsibilities
The value of work is determined more by the intention than by the results of the work.

The analysis results show that these parameters are still not fit (see Figure 2). By gradually removing items that have the highest modification index (MI) value, which will reduce the Chi-square value, the model will be fit (Baharum et al., 2023). After the model was modified, the results showed the fit parameters (see

Figure 2). In the modified model, it can be seen that the chi-square value is small and not significant, in contrast to the initial model where the chi-square value is large and significant. The CFA results show a fit model with 16 items containing the Sociological Aspect work ethic factor. There was 1 item that was crossed out to fit the model fit criteria, namely item number 5 (Income that exceeds a person's needs will contribute to the prosperity of society as a whole.) Items are canceled because they are considered to be represented by other items. So, 16 items are considered fit and representative in measuring the work ethic of the Sociological Aspect of the Population. For other suitability indices, both GFI, CFI, TLI, and RMSEA in the modified model have met the suitability requirements (See table 4). The following modification models:



**Figure 2.** Sociological Aspects of Work Ethic Measurement Model.



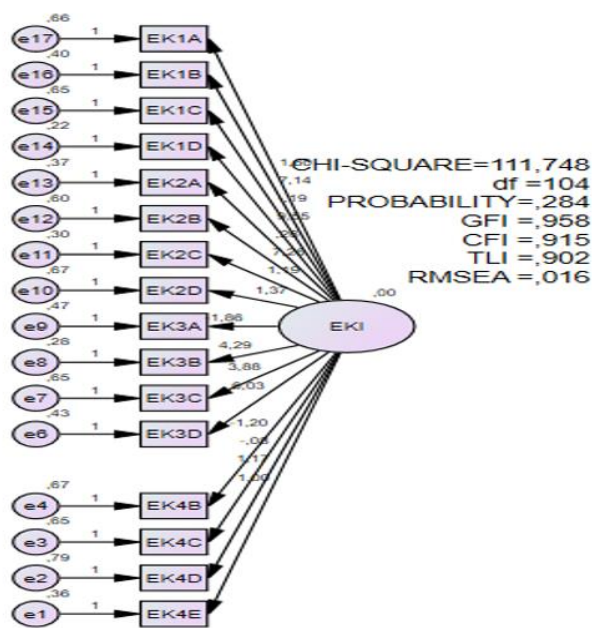


Figure 3. Sociological Aspects of Work Ethic Modification Measurement Model.

The suitability index model for measuring entrepreneurial intentions is explained in Table 5. Validity testing using confirmatory factor analysis (CFA) shows that this scale has high item validity and reliability values. The results of the analysis show that the Work Motivation construct model is a fit. The results of item analysis show that the Work Motivation scale has significant changes with a high estimated loading factor value between 0.40 - 0.99. The results of this research show that sixteen scales of motivation to carry out activities after receiving CSR program assistance can be used to measure the entrepreneurial intentions of residents in Sepaku Village.

Table 5. Fit index of the Sociological Aspect Work Ethic measurement model.

Fit Index	Early Models	Modified Model	Fit Conditions	Info
Chi-Square	128.20	111.75	The value is small, not significant = $p > 0.05$	Model Fit
	Df=119 obtained	Df=104 obtained		
	145.461	128.80		
	which is greater than 128.20	which is greater than 111.74		
Probability	0.00	0.28		
GFI	0.83	0.95	$\geq 0.90$	Fit
CFI	0.67	0.915	$\geq 0.90$	Fit
TLI	0.77	0.90	$\geq 0.90$	Fit
RMSEA	0.11	0.01	$\leq 0.08$	Fit

Analysis of Exploratory Factors on Work Motivation After Receiving Csr Aid

Work motivation is explained by 16 items and because there is no strong basis for forming indicators, the hypothesis model for this construct uses the total item score (Peña-García et al., 2020). Exploratory factor analysis was chosen as an additional analysis to explain a more specific picture of the Sociological Aspect of work ethic (Bosten et al., 2017). Sixteen items are taken into consideration in assessing work ethic, namely views on laziness, dedication, honesty, comfort, large income, work ability, work, life, time, organization, fate, creativity, independence, target, consistency, and intention. Exploratory factor analysis is used to determine the data structure that can explain the relationship between items that measure Sociological Aspects of work ethic (Dabbagh et al., 2023). The application of this factor analysis requires the existence of dependencies between attributes which can be determined using the Kaiser Myer Olkin (KMO) and Measure of Sampling Adequacy (MSA) values. Dependency is classified as high if KMO and MSA are more than 0.50.

Table 6. Description of dependencies between items

Items	Stage 1	Stage 2	Stage 3
Lazy	0.48 *)	-	-
Dedication	0.59	0.60	0.61
Honest	0.48*)	-	-
Comfortable	0.59	0.64	0.64
Income	0.50	0.47*)	-
Ability	0.59	0.68	0.68
Work	0.55	0.59	0.61
Life	0.52	0.53	0.52
Time	0.51	0.57	0.59
Organization	0.52	0.55	0.56
Fate	0.55	0.56	0.56
Creative	0.58	0.60	0.60
Independent	0.46*)	-	-
Target	0.42*)	-	-
Consistent	0.43*)	-	-
Intention	0.41*)	-	-
KMO	0.54	0.60	0.61

Note: \*) = MSA below 0.50

Before entering the factor analysis stage, the assumption of dependencies between items is checked based on the KMO and MSA values. The initial analysis runs in 3 stages to obtain items that meet the analysis requirements. There were 7 items removed from the analysis and 9 other items remained in use. In the third stage, the KMO value is 0.61 (more than 0.50) and MSA is in the range of 0.52-0.68 (more than 0.50), indicating that the dependency requirements are acceptable. Next, extraction is carried out into several components where the contribution of each attribute is explained by the size of the loading factor (Maskey et al., 2018).

The results of factor analysis based on an eigenvalue of more than 1, show that there are 3 components used. The first component has a contribution of 22.38 % in explaining the total variation. The second component has a contribution of 14.52% in explaining the total variation. The third component has a contribution of 13.25% in explaining the total variation. So these three components have a cumulative value of 50.16% in explaining the total variation.

Table 7. Item Extraction

	Component			
	1	2	3	4
Ability	0.70	0.01	-0.17	0.15
Creative	0.68	-0.06	0.37	-0.11
Comfortable	0.63	0.38	0.02	0.08
Organization	0.02	0.84	0.06	-0.22
Dedication	0.13	0.67	-0.05	0.40
Life	0.07	0.00	0.69	-0.16
Time	0.07	-0.03	0.69	-0.34
Fate	0.09	-0.01	0.02	0.84
Eigenvalues	1.79	1.16	1.06	0.99
% Total	22.38	14.52	13.25	12.42
Variance				
Cumulative %	22.38	36.90	50.16	62.58
Total Variance				

If the extraction of components with an eigenvalue of more than 1 cannot reach 60%, then the next component can be included with a minimum contribution of 5% to achieve a cumulative total variance value of at least 60%. So, the extraction will be 4 components, where the fourth component contributes 12.42%, so the total cumulative variance is 62.58%.

The first component, based on factor loading, is that 3 items have a coefficient of more than 0.50, namely ability (0.70), creativity (0.68), and comfort (0.63), and are named the creative work factor. In the second component, based on factor loading, 2 items have a coefficient of more than 0.50, namely organization (0.84) and dedication (0.67), given the name dedicated to the organization. The third component, based on factor loading, is that 2 items have a coefficient of more than 0.50, namely life (0.697\ ) and time (0.69), named the time management factor. The fourth component, based on factor loading, is that 1 item has a coefficient of more than 0.50, namely fate (0.84), which is named the fate factor. The results of this analysis provide the conclusion that the main explanations in measuring the Sociological Aspect of work ethic: work to the best of your ability, have work creativity and create a comfortable workplace, pay great attention to the organization, and are highly dedicated to work, feeling more alive by working and having time to maintain good relationships, and working as part of determining one's destiny.

Results of the Motivational Relationship Model in Carrying Out Activities After Receiving Help from The CSR Program

The results of the implementation of the Motivation scale measuring tool for carrying out activities after receiving assistance from the CSR program can be concluded to have a sufficient level of validity both in terms of content validity and construct validity. The content validity results using the CVI method show a high level of similarity. Meanwhile, construct validity using the CFA method shows the results of fit modification (Rönkkö & Cho, 2022).

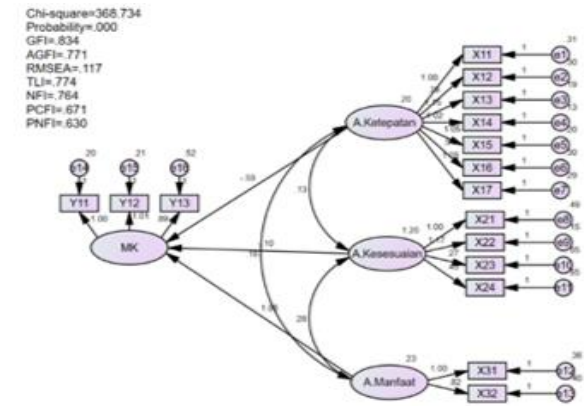


Figure 4. Motivational Relationship Model in Carrying Out Activities After Receiving Help from The CSR Program.

The modification results show that the Work Motivation measure consists of sixteen valid items containing four dimensions, namely the Three Main Pillars, Accurate Implementation, Appropriate Implementation, and Program Benefit Implementation (Mensah, 2019). Implementation results show that the Work Motivation Inventory has evidence of internal validity. Apart from that, the reliability of Work Motivation is also quite good so it will provide relatively consistent results when repeated measurements (Ángeles López-Cabarcos et al., 2022). Then, by correlating the motivation for carrying out activities after receiving CSR program assistance with Accurate Implementation (Tran, 2022), Conformity Adaptation (Kim & Keane, 2023), and Benefit Implementation which have 5 dimensions, overall all components of Work Motivation (EKI) have a significant positive effect on Accurate Implementation, Conformity Adaptation and Benefit Implementation (MK) (Yoo & Lee, 2018), so it can be concluded that the higher the motivation to carry out activities after receiving CSR program assistance from an individual (resident), the higher the work motivation is expected to be because there is a CSR program (Adu-Gyamfi et al., 2021).

## Conclusion

The existence of CSR in Indonesia has the legitimacy to be implemented by companies, where this is based on the negative impacts arising from the company's operational activities. The presence of oil and gas as a transnational company has had a significant influence on community welfare, especially in the Balikpapan area, Sepaku Village. Community empowerment requires support from all parties, including regional beautification. The implementation of CSR carried out by Migas in the fields of education, health, environment, economy, infrastructure, and natural disasters has contributed to the sustainability of sustainable development, where the CSR program implemented by Migas aims to achieve community welfare. The CSR programs implemented by the company are adapted to the problems faced by society and are not only limited to carrying out obligations but are also implemented based on the values or norms that form the basis of the company's activities. This means that companies that carry out CSR must make the problems that exist in society part of them so that CSR can help and contribute to reducing existing problems. Therefore, sustainable CSR activities are expected to be able to create community empowerment, because every program implemented will involve many parties and can improve the quality of life of the community. In the end, commitment to carrying out social responsibility is not only used as an investment from the company but also as a continuous activity to create community welfare.

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## Author Contributions

Conceptualization, S., A. W. P., A. G. R. D.; methodology, A. W. P.; validation, A. G. R. D. and.; formal analysis, S.; investigation, A. G. R. D. and.; resources, A. W. P. and. A. G. R. D.; data curation, S.; writing—original draft preparation, S. and A. W. P.; writing—review and editing, A. G. R. D.; visualization, S. and A. W. P. All authors have read and agreed to the published version of the manuscript.

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## Conflicts of Interest

The authors declare no conflict of interest.

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