Evaluating Relationship of Associative Csr Actions, Brand Attitudes, Consumer Satisfaction & Local Welfare: Mixed Method Approach for the Case Study of Sinar Mas Indonesia

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Keywords: Corporate Social Responsibility, Brand Attitudes, Customer Satisfaction

Abstract: Because of massive land conversion of some forests to monoculture palm oil, consumers put more pressure to a palm oil company to endorse more environmental and social sustainable responsibilities in their operation. Corporate Social Responsibility (CSR) is one of the sustainability activities that are tailored to meet their consumer expectation. The purpose of this study is to evaluate the effect of CSR implementations on consumer satisfaction and local welfare (local employment opportunities, cash-income diversification, adequate access to health and education services). With such quantitative and qualitative research objectives, this study utilizes mixed methods. Firstly, 90 responds of the Jakarta's Millennial respondents, consuming Sinarmas product, and ranging from 15 to 29 years (between 2018 and 2019) were statistically examined. Furthermore, with complex dimensions to quantify local economic welfare, local expertise interviews are held for the qualitative assessment to asses the impact of CSR on local welfare. This paper finds the weak quantitative relationship of CSR associative program to consumer satisfaction. From qualitative assessment, the experts suggest that company welfare program shall be improved to deliver positive local welfare effect. In their practical application, their CSR program can gain more public recognition if more collaboration and communications to wider stakeholders are held beyond their plantation sites.

1 INTRODUCTION

Corporate social responsibility(CSR) has increasingly been seen as a vital component for building up the company's reputation in the eyes of their customers. Corporate social responsibility is the business interventions that encompass economic, legal, ethical, environment, and social emphaties.community.

In the context of palm oil product, global consumers have the significant market power to pressure palm oil firms to comply with their commitment to comply with their corporate social responsibility program. Palm oil is categorized as a buyer-driven commodity due to the fact that downstream buyer groups determine the production arrangements of upstream producers (as described by Gereffi 1994).

With such stronger buyer-driven influences, the first objective of this study is to examine the quantitative effect of CSR on customer brand attitudes and customer satisfaction from products made by SinarMas Indonesia (more of their food and cooking oil product brands: KunciMas, Filma, Menara, etc). Those relationships are constructed based on previous relevant studies. In the contextual study of the developed country of Spain, Rivera, Bigne, & Curras-Perez (2016) state a highly firm commitment to comply CSR, hence the corporate CSR associative actions received positive feedback from their customers. In Indonesia, Darsono (2009) finds that firms tend to have a low commitment to ensure compliance of their environmental and social responsibilities. Hence, their CSR associative action has a weak influence to drive more positive brand attitudes and customer satisfaction (Darsono, 2009).

By specifying on Sinarmas corporation, that is actually subsidiaries of GAR (Golden Agri Resources), the second objective of this research is to asses the qualitative effect of their associative CSR action to local economic welfare. This paper will corroborate expert interview to asses the

effectiveness of Sinarmas CSR program to contribute to the community welfare.

Welfare is key observation as with minimum economic impact on local society, there will be social gaps and can exacerbate local conflict (Colchester et al. 2006). Referenced from the sustainable livelihood studies (Scoones, 1999, West, 2013), economic welfare dimensions will consist of local employment opportunities, cash-income diversification, adequate access to health and education services.

Hence, the research will answer two research questions: The research questions are: (a) what are the relationships between CSR associative actions, brand attitudes and, customer satisfaction? (b) to what extent will the CSR program be effective to increase local welfare?

2 LITERATURE REVIEW & HYPOTHESIS

Corporate social responsibility guides business to abide on societal codification that is ethically acceptable (Carroll & Buchholtz, 2003). The corporate social responsibility aims to generate business practices that minimize harm to stakeholders (employees, consumers, the environment, and others) (Ibid). They translate it into several activities such as protecting the local environment, transparently manage their financial resources, to human capacity building in their surrounding operation to improve their quality of life.

In Indonesian contexts, CSR program has been evolved as the corporate commitment to accountable not only to their investors, but to society at large (Bhinekawati, 2017a). CSR program expresses endeavor to comply with the universal rule of thumbs that suit with economic, legal, ethical and philanthropic responsibilities (Arslan & Zaman, 2014). Economic responsibilities set fair economic practices that providing benefit to society at large, for example, to set fair product price (Carroll & Buchholtz, 2003, p.35). Legal responsibilities reflect corporate compliance with informal and formal rules (Ibid.). Ethical responsibilities embrace social aspiration to abide by human rights, environmental and consumer protections (Ibid.). Philanthropical responsibilities show corporate empathy to contribute voluntarily to any social activities for the benefit of communities, such as fundraising to poor

people (Arslan & Zaman, 2014; Carroll & Buchholtz, 2003).

This study elaborates a CSR program or actions to be deliverable statements that adopt from Rivera, Bigne, & Curras-Perez (2016) and (Arli, 2014). Basically, this study evaluates CSR programs into different, such as:

a) Corporation tries to manage economic resource well

b) Corporation tries to improve working conditions of collaborators, in palm oil contexts are local farmers and labors

c) Corporation tries to make contributions to social causes (to give the social contribution to community)

d) Corporation enhances environmental protection and sustainability

e) Corporation behaves in an ethically responsible manner

Those statements are evaluated to their customer segments by those abovementioned studies. In the company stakeholder management, they have to be accountable for their CSR program to different stakeholders. In the market, consumer aspirations are significant stakeholders to business managers (Rivera et al., 2016). Rivera et al., (2016) indicates that CSR actions or program are relevant if them being evaluated based on customer variables, such as on their customer satisfaction and attitudes to brand image.

The firms' compliance with the CSR program varies according to their spatial contexts. In the context of the European market, the corporation has stringent pressure from government and consumers to comply with rules related to ethical, environmental and social practices. Hence, it is found that there have been strong relationships between CSR associative action to consumer satisfaction in Spain (Rivera et al., 2016). Subsequently, in 2017, Bediako (2017) finds the relationships of CSR action to customer loyalty and satisfaction and found a similar pattern to have a stronger relationship between CSR program and customer satisfaction.

Nonetheless, in the Indonesian CSR studies, the effect of CSR to consumer satisfaction is mixed upon companies' performance on conducting CSR. There is some research that shows an insignificant effect of CSR on customer satisfaction. For instance, Halim & Hermawan (2017) asses the relationship of CSR program to customer trusts, corporate-customer identities, and customer satisfaction in one aircraft company that they observed in Indonesia. They

found that CSR program does not impact their consumer satisfaction. They suggest more concerns on the firm commitment to strengthen on social issues than merely on their economic performance (Halim & Hermawan, 2017, p.223). Similarly, Darsono, (2009) scrutinizes the relationships between CSR program made by Indonesian companies to customer satisfaction and trusts. Majority of their respondent reveals low satisfaction and trust in relations to the CSR program made by the Indonesian companies. The study recommends the company's improvement to communicate their social and environmental responsibilities and to have consistencies to comply with their environmental and safety procedures (Darsono, 2009, p.293). Furthermore, Astrini (2014) state while CSR program can enhance brand identification, but her research shows the insignificant relationship to customer satisfaction in the Indonesian aircraft corporation that she observed.

On another hand, some other studies reveal positive relationships between CSR program and customer satisfaction in Indonesia. Semuel & Budiwati (2015) find that CSR program has a positive impact on branding image and customer satisfaction in their observation. Arli (2014) also observes that customers in Indonesia have better awareness on social and environment through their preference to purchase products that they percept sustainable in Indonesia. The company can have positive feedback given the requirement that the company devotes significant resources to communicate and to act responsibly to societies through their CSR program (Arli, 2014). Furthermore, Mardiyanti (2017) suggests in her observed company that has active CSR program, it is shown that their CSR program has positive significant to boost customer brand loyalty and customer satisfaction in Purworejo, Central Java. Those abovementioned studies are summarised in table 1 as follow:

Table 1: Effect of CSR program to customer satisfaction.

Researchers	Location	Observed variables	Results
Bediako (2017)	Finland	Firm's CSR program, brand loyalty, customer satisfaction	Strong influence of CSR program to brand loyalty and customer satisfaction
Rivera, Bigne, & Curras-Perez (2016)	Spain	CSR associative action, brand attitudes, Customer Satisfaction	Significant influence of CSR action to customer satisfaction
Halim & Hermawan (2017)	Indonesia	CSR program, customer satisfaction, customer trust	No influence of CSR program to customer satisfaction & trust
Astrini (2014)	Indonesia	CSR program, brand identification, customer satisfaction	No influence of CSR program to customer satisfaction
Darsono (2009)	Indonesia	CSR program, customer trust, customer satisfaction	No influence of CSR program to customer trust and satisfaction
Mardiyanti (2017)	Indonesia	CSR program, brand loyalty, customer satisfaction	Positive influence of CSR program to brand loyalty & satisfaction
Semuel & Budiwati (2015)	Indonesia	CSR program, brand image, Customer satisfaction	Positive influence of CSR program to brand image and customer satisfaction
Arli (2014)	Indonesia	CSR program, customer trust, customer satisfaction	Strong influence of CSR program to enhance customer trust and satisfaction

In relation to the effect of CSR to local welfare, the development of local social capital is the crucial variable to enhance local trust to the company. Bhinekawati (2017a) suggest that palm oil company can provide a positive impact on society through their CSR. The requirement of having a better CSR program is by building social capital that can solve environmental and social issues faced by the community surrounding the company's concessional areas (Bhinekawati, 2017b). The stronger corporate

commitment to build social capital and communicate with societies, the more competent of their CSR program (Bhinekawati, 2017a, p.6)

The contribution of this paper is to integrate a qualitative and quantitative assessment of SinarMas CSR performance to their customers and the local economic welfare. Economic welfare becomes qualitative assessment as in the past study, the distance between community and corporation was attributed to the low commitment of the corporation to enhance local economic welfare in their upstream production (Colchester, Jiwan, & Kleden, 2014). The qualitative assessments are sourced from evaluating secondary data and panel expert interview.

The quantitative relationships of the CSR program, brand attitudes and customer satisfaction are constructed through structural equation model as shown in Figure 1.
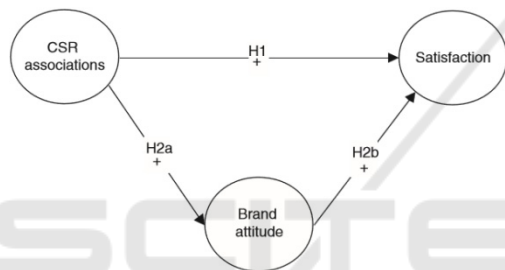

Figure 1: SEM model of CSR – customer satisfaction model.

The hypothesis of those respective variables are as follows

H1: CSR program has a positive effect on consumer satisfaction.

H2a: Customer has a positive effect on customer satisfaction, mediated by brand attitudes

H2b: brand attitudes that are affected by CSR associative actions have a positive effect on customer satisfaction.

3 RESEARCH METHODOLOGY

The data collection for this paper combines customer perception questionnaire and expert interview. To investigate the quantitative relationship between CSR program, brand attitudes and customer satisfaction, 90 customers are asked to reveal their perceptions. The customers are randomly selected with selection criteria as follow:

a) The respondent age must in between 15 to 29 years old, since the researcher wants to see the perspective from the millennial generation.

b) Live in Jakarta

c) Using derived palm oil products from SinarMas.

In this study, the measurement variables were constructed based on the previous study by Rivera et al. (2016). The variables and statements are shown in table 2 as follow.

Table 2: Measurement of variables.

No	Variables/ dimensions	Item	Statements
1	CSR associations	csr1	Corporation tries to manage economic resources well
		csr2	Corporation tries to improve working conditions of collaborators, in palm oil contexts are local farmers and labors
		csr3	Corporation tries to make contributions to social causes (to give the social contribution to community)
		csr4	Corporation enhances environmental protection and sustainability in its operation
		csr5	Corporation behaves in an ethically responsible manner
2	Customer satisfaction	sat1	The brand meets my expectation
		sat2	The brand has the expected quality
		sat3	I am satisfied to buy this brand
		sat4	I have done the right things by buying this brand
3		att1	I think it is a brand that offers products with good performance
		att2	It is the brand I can rely on
		att3	I find it is a brand that offers good value of money
		att4	I think it is a brand with a good image
		att5	I think it is a suitable palm oil brand.

In that questionnaire, 14 statements were given to the respondents. The customers revealed their perception through the Likert scale from strongly disagree (1) to strongly agree (5) for each statement in that questionnaire.

After questionnaire responses were gathered, the following statistical examinations were concerted to examine the quality of questionnaires and to investigate the relationships between the observed variables. Through Structural Equation Model - Partial Least Square (SEM-PLS), the statistical analysis were comprised of:

a) Evaluating reliability to see the consistency of revealing questionnaire information (Garson, 2016). This is investigated by assessing Cronbach alpha and composite reliability.

b) Evaluating convergent and discriminant validity to examine the accuracy of the variables for further data examination

c) Path coefficient and coefficient of the determinant test

d) Bootstrapping method to find t-statistical value and to test the hypothesis
   - P- Value: Accept if the P-value is less than 0.05, Reject if the P-value is more than 0.05.
   - T- Value: Accept if the T-Value is more than t-table (1.96), Reject if the T Value is less than 1.96

Furthermore, to explore more qualitative assessment for evaluating corporate CSR performance and its impact on local economic welfare, this research made some panel expert interview. Panel expert was selected based on their competence experience and information related to CSR performance that has been held by that palm oil company. CSR academic expert and well-knowledge customers that consumer sinarMas products are the targeted respondents for this research. The data analysis for this expert interview consists of transcribing, paraphrasing, headlining, constructing thematic comparisons, drafting scientific conceptualization, and synthesizing some theoretical patterns (Bogner & Menz, 2009).

4 DATA ANALYSIS

The following quantitative data analysis will discuss the respondents' characteristics, the statistical examinations of reliability, convergent and discriminant validity, path coefficient and the result from testing the hypothesis. The qualitative data analysis will discuss the result from consumer and academic experts related to the impact of the CSR program on economic welfare.

4.1 Respondents' Characteristics

The characteristics of respondents here are related to their demographic characteristics which cover gender, age, occupation and monthly expense which uses SinarMas product, as shown in table 3.

Table 3: Questionaire Respondents' profile.

Profile	N	Percentage
Gender:		
Male	32	36%
Female	58	64%
Age:		
15-17 years old	9	10%
18-20 years old	23	26%
21-23 years old	27	30%
24-26 years old	19	21%
27-29 years old	12	13%
Occupation:		
Housewife	1	1%
Students	60	67%
Employee	17	19%
Entrepreneur	11	12%
Anonymous	1	1%
Monthly Expense (IDR):		
Less than 500.000	14	16%
500.000 - 1.500.000	23	26%
1.500.001 - 2.500.000	21	23%
2.500.001 - 3.500.000	14	16%
More than 3.500.000	18	20%

Based on table 3, it can be identified that a higher proportion of the respondents is female; comprising 64%, while the rest proportion is male. The majority of respondents age is on the range between 21 and 23 years old. In terms of occupation, 67 percent of respondents are students, 19 percent is an employee, while the rest percentages are entrepreneur, housewife and anonymous. The largest percentage of respondents have ranging monthly expense between 500 thousands to 2.5 million a month.

4.2 Data Validity and Reliability

This research uses the questionnaire as data collection. The validity of the questionnaire is examined through the construct validity of the average variance extracted (AVE). The construct validity of the data is met if the AVE value is above 0.5. The result of this study shows all variables to

have AVE above 0.5 which meet the construct validity requirement.

Table 4: Average Variance Extracted (AVE).

Variables	AVE
brand attitudes	0,699
CSR-associative	0,690
customer satisfaction	0,748

Source: statistical examination with SEM-PLS

Besides, good discriminant validity is fulfilled when a certain construct correlation with its own indicator is higher than other constructs. In this study, as seen in table 4, their correlation with their own variable has higher discriminant value in relation to their variables in the different row as seen in table 5.

Table 5: Good discriminant validity result.

	brand attitude	Csr-associative	customer satisfaction
att1	0,803	0,478	0,686
att2	0,857	0,464	0,699
att3	0,870	0,526	0,707
att4	0,825	0,551	0,582
att5	0,825	0,531	0,630
csr1	0,457	0,763	0,459
csr2	0,535	0,879	0,339
csr3	0,530	0,882	0,401
csr4	0,459	0,849	0,279
csr5	0,539	0,774	0,298
sat1	0,657	0,358	0,868
sat2	0,624	0,305	0,879
sat3	0,714	0,409	0,884
sat4	0,730	0,411	0,827

Source: statistical examination with SEM-PLS

After that, the appraisal to examine the consistency of the data from the questionnaire is made through the reliability test. Firstly, good reliability is shown by the composite reliability value that is minimum or exceeds 0.7. Afterward, the internal consistency of the measure of the Likert scales (as used for perception response) is said reliable if the Cronbach alpha is above 0.7 (Garson, 2016). The range between 0.5 and 0.6 is still considered as sufficiently reliable. The result of those reliability tests is shown in table 6 as follow. The result indicates the good reliability result which confirms the consistency of the Likert scales (Cronbach alpha) and observed variable (composite reliability).

Table 6: Good data reliability result.

	Cronbach's Alpha	Composite Reliability
brand attitudes	0,892	0,921
csr-associative	0,887	0,917
customer satisfaction	0,888	0,922

Source: statistical examination with SEM-PLS

4.3 The Result of Hypothesis Testing

The hypothesis was quantitatively tested by examining the coefficient determination and path coefficient estimation. After figuring out the significant correlation among variables, the next statistical examination is to conclude the hypothesis. Bootstrapping was undertaken to perform hypothesis testing. The visualizing of the outer model (containing coefficient determination) and path coefficient result diagram (bootstrapping t-statistics & P-value) is shown in figure 2 and 3.
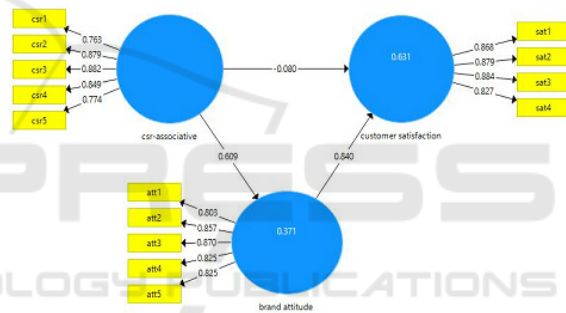

Figure 2: Outer model (coefficient determination). (Source: PLS-SEM estimation).

In that figure 2 above, it can be seen the coefficient determination of different variables (R-square). To have more empirically precise correlation, the adjusted R-squared was calculated as in the following table 7.
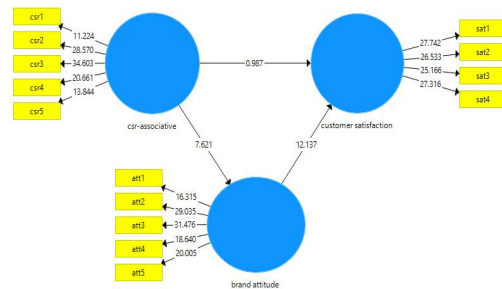

Figure 3: Path coefficient result diagram. (Source: PLS-SEM estimation).

Table 7: R-square and Adjusted R Square.

Variables	R Square	R Square Adjusted
brand attitudes	37.1%	36.4%
customer satisfaction	63.1%	62.2%

Source: PLS-SEM estimation

Elaborating from figure 2 and table 2, 62.2 percent variation of the dependent variable, customer satisfaction, can be explained by the model, while the remaining 37.8 percent is explained by other variables outside the model.

In that figure 2 and 3, CSR associative action can be transmitted into brand attitudes. The indirect association is a little bit lower, or say, 66.6 percent of brand attitudes can be explained by other variables.

The further significance of respective CSR-associative, brand attitudes to affect customer satisfaction is evaluated based on T-statistics and P-value, as seen in the following table 8.

Table 8: Path coefficients.

	Original Sample (O)	T Statistics	P Values
brand attitudes -> customer satisfaction	0,840	12,137	0,000
csr-associative -> brand attitudes	0,609	7,621	0,000
csr-associative -> customer satisfaction	-0,080	0,987	0,324

Source: PLS-SEM estimation

The first hypothesis states the positive effect of the CSR program on customer satisfaction. This study shows the insignificant influence and even negative relationship of CSR program to consumer satisfaction, as shown with very low t-statistics (less than t table of 1.96) and insignificant P-values.

The second hypothesis is the positive effect of the CSR program to brand attitudes. This research reveals the significant influence of the CSR program to brand attitudes, as shown with a significant value of P-value and T statistics (above 1.96).

The last hypothesis is that brand attitude has a positive effect on customer satisfaction. This study finds significant brand attitudes on customer satisfaction and a similar relationship.

While these millennial generation samplings can have enormous access to information, this study indicates that customer satisfaction is not influenced by the CSR associative program. Halim & Hermawan (2017) a similar pattern like this study. Customer satisfaction is more significantly determined by brand attitudes. CSR program is

adequately competence if communication and social capital of the local community is supported by the corporation. From the previous study, that weak relationship might be the sign to improve the company's CSR communication and executions that serve more on social benefits to the local community (Halim & Hermawan, 2017).

4.4 Results of Qualitative Assessment

In this qualitative assessment, consumer and academic experts were asked to reveal their perception answer to CSR statement as in table 2. The panel expert was academic and customer expert with the following information as written in table 9.

Table 9: Panel expert informants.

Panel experts	Qualifications
Academic Expert	The academic expert is the academics that has more than 10 years of research and practical experience in the area of corporate social responsibilities and palm oil industry.
Consumer Expert	Consumer expert has been fully informed with several palm oil products and sustainability activities that the corporation held. The expert has their own startup business in the technological information sector.

Those CSR statements were providing a preliminary assessment of how they evaluate the company CSR program, as shown in figure 4.

Both experts agree that a corporation has been successful to efficiently manage their resource. Nevertheless, when asked about the economic assurance of their company collaborators (e.g. farmers, workers), he was confused about unmatched and conflicted information from the company report and in other external information sources.

> "I heard quite bad or good things I am not sure" (Consumer expert, 2019)

In the academic expert point of view, the company shall also focus on the welfare of their employees.

> "CSR is not for only the community, but how they treated their employees well".

In the third statement, the consumer expert strongly agreed for the company contribution to social causes, but the academic expert reveals the neutral option.

When asked about the corporation conducts to enhance environmental sustainability, they also confused about debatable information between company's report and other external stakeholders' review from their field experience, as revealed by consumer expert "that part I am not sure since the report and in the field might be different"

The consumer expert strongly agreed about the company efforts to comply with ethical standards and rules, but the academic expert revealed a neutral option. Academic expert reasoned that what they did was just compliance not beyond that.
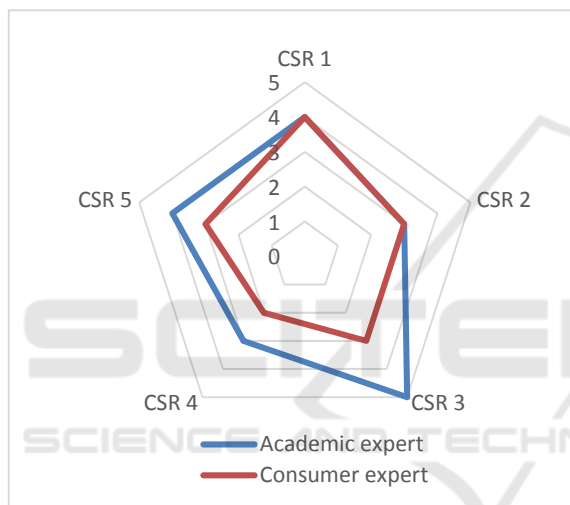

Figure 4: Consumer and Academic perception to CSR. (Source: the interview with experts).

When they were interviewed related to the effect of CSR to the local economic welfare of their surrounding society, they responded to some positive benefits to local economic welfare. However, their concerns were that the orientation of the CSR program to local welfare was ideally serving wider stakeholder interests rather than to enhance corporate brand reputation. The customer expert reveals that the program to enhance local school infrastructure shall be extended to the area beyond of their operation not only in their plantation sites.

"Building school surrounding their plantation is already good. But if it is possible [recommended] also building school not in their plantation, as in Papua (for example). I think if they only built a school near their plantation site is not actually the best CSR practice. To build school [is] needed to other places where the education is very needed."

"In terms of local employment, ideally palm oil companies potentially provide local employment opportunities by recruiting suppliers, creating small businesses, recruiting local people, making the local farmers becoming more capable."
(Consumer expert, 2019).

Consumer and academic expert recommendation to the company's CSR program are more accountably conducting that program to the wider social community beside to elevate company reputation in their eyes of their consumers. Ideally, it focuses more on giving back to the community in their different CSR activities.

5 CONCLUSION

This conclusion synthesis theoretical implications from testing the hypothesis of relationships of CSR-associative actions, brand attitudes, and customer satisfaction. The theoretical implications bring the practical implications for business, as well as research limitations and recommendation

5.1 Theoretical Implications

From the series of quantative analysis, it is found that the CSR program of SinarMas does not have a significant effect of influencing more customer satisfaction. Indeed, the statistical analysis shows that brand attitudes have a more significant effect on customer satisfaction. CSR program can have an indirect influence on customer satisfaction through brand attitudes, but again with low adjusted R square. These quantitative findings suggest that Jakarta's millenial might consider other factors or may not aware of the impact of their CSR program.

In the qualitative analysis, it has been found that experts agreed of the effect of CSR program can deliver more employment opportunities, cash income diversification and basic infrastructure improvement surrounding their plantation sites. Yet, the experts suggest that CSR has not only returned back the benefit to the company after delivering their program. More than that, the experts concern more meaningful CSR program shall be expanded beyond their plantation sites to amplify social benefits to wider communities.

5.2 Practical Implications

From these quantitative findings, the firm can have different communicative strategies to raise their customer awareness regarding their CSR program. The sound CSR program can be designed not only on the basis of the company's interests, but also considering wider consumers aspirations.

From the qualitative findings, the concerns of experts have to give positive impacts to society beyond their plantation. Delivering a CSR program that has a more positive influence on the community is a big task. More collaborations and communications with wider stakeholders could be an alternative for the firm to deliver more effective CSR program that gives wider social welfare benefits to wider societies.

5.3 Limitations & Recommendation

With limited resources, this study did not scrutinise the effect of CSR program on customer trust. This research also does not have a comprehensive discussion to connect the effect of their different environmental program to their customer satisfaction.

Hence, in the future, this study recommends a kind similar studies that asses the impact of the CSR program of this company to the customer trust. Besides, the future research suggestions could examine the effect of various environmental program to customer satisfaction.

ACKNOWLEDGEMENTS

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