UDC 334

SUCCESS MEASUREMENT PROGRAM OF CSR IN PT PLN PERSERO OF SULSELRABAR REGION FOR EMPOWERING SMES IN MAJENE

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ABSTRACT

One of CSR programs implemented by PT PLN is building a BUMN Creative House (RKB) in Majene, West Sulawesi. This achievement was measured by using the Balanced Scorecard method in four perspectives, i.e. finance, customers, internal business processes, and learning and growth perspectives. Based on four measured perspectives in the study results among others the results of effectiveness measurement of RKB budget in 2017-2018 period show a value of 98%; customer was very satisfied with satisfaction level percentage of 86%; perspective of internal business processes, referring to the three strategic objectives, i.e. the operation process, innovation, and service to SMEs, the satisfaction levels were categorized into very satisfied with percentage of 82% and; the level of employee satisfaction showed a percentage of 89%, employee motivation of 91%, training and development of 85% with a very satisfied level of satisfaction.

KEY WORDS

Budget effectiveness, financial perspective, customer perspective, employee satisfaction.

Corporate Social Responsibility (CSR) is a concept that is created as a form of corporate social responsibility for all company stakeholders. CSR is an important activity to be practiced by each company to build a good image in the eyes of the community. Therefore, it is expected that the implementation of CSR programs can give positive effects that will be enjoyed by the company and all stakeholders. Later, this condition will ensure the good work of the entire production process of the company, maintain the preservation of the natural environment, and increase the economy of the community. The importance of CSR has been stipulated in Law No. 25 of 2007 article 15 (b) concerning Investment which states; "Every investor is obliged to make corporate social responsibility". CSR is also regulated in Law No. 40 of 2007 Article 74 paragraph 1 concerning Limited Liability Companies i.e. "Companies that operate their business activities in the natural resources sector and or other fields related to this must carry out social and environmental responsibilities". The realization of CSR program is regulated in detail by the BUMN State Minister Regulation No. PER-05/MBU/27 April 2007 concerning BUMN partnership programs with small businesses to improve micro and or small businesses ability to become resilient and independent through the fund allocation of BUMN profit.

One of the state-owned companies that implement CSR programs is PT PLN (Persero) of Sulselrabar Region. PT PLN (Persero) of Sulselrabar Region built the BUMN Creative House (RKB) in Majene West Sulawesi in October 2017. The presence of RKB is expected to be in line with PLN's vision and mission to make electricity as a medium to improve the quality of community's life. RKB will assist and encourage SMEs to improve competence, improve marketing access, and ease access to capital. Mentoring in the RKB is started with registration and analysis of SME data, both offline and online. The results of SME selection are classified based on their competencies, i.e. medium-high or low-medium. This classification is then directed to the respective consultation place and later will be guided by professional assistants based on their needs and business sector. Furthermore, the assistant helps SME actors to digitize products and listing on Blanja.com, SEO (Search Engine Optimization), and promotion through social media. Based on the data derived from public relations of PT PLN (Persero) of Sulselrabar Region, there are 60 SMEs in Majene joining the RKB. There are various commodities offered, such as clay or ceramic brick of 8 industries, there are also 6 general

printing industries, 14 food industries, 2 handicraft industries, 1 fried onion industry, 28 coconut oil industries, and 1 sewing industry. Whereas the operational cost of RKB Majene is Rp108.845.642,00 in calculation (Source: PT PLN (Persero) of Sulselrabar Region).

RKB Majene previously had been evaluated by the PLN, but the evaluation conducted was not maximal yet, means it just focused on the number of SMEs joining the RKB and what products were marketed by SMEs. For this reason, further evaluation is required on the implementation of the BUMN Creative Home program. There are several evaluation techniques used to conduct evaluations such as Balanced Scorecard, Integrated Performance and Measurement System (IPMS), Cambrige Model, Human Resource Scorecard Model (HR Scorecard Model), Performance PRISM, and Context Input Process Product (CIPP). One of studies related to the evaluation of the implementation of CSR program was conducted by Angga Tomy Eko Prabowo (2011). He found that PT. PLN (Persero) of East Java Distribution successfully implemented an environmental development CSR program based on Wibisono's CSR implementation model. The next similar study was conducted who concluded that the implementation of CSR Spiritual Building Training program in the context of positive imagery development of PTT Serangkai had successfully conducted by using Context, Input, Process, and Product (CIPP) analysis (Pulu, 2018).

Based on the above reason, the method used to measure the success of Majene RKB program is the Balanced Scorecard. This method was selected because it is considered as the most effective method for measuring performance. It is so because the focus is not only given to the financial aspects but also the non-financial aspects too. Based on this background, the authors are interested to conduct a study related to "Measuring the Success of PT PLN (Persero) of Sulselrabar Region on the Performance of Corporate Social Responsibility (CSR) in SMEs of Majene".

RESULTS AND DISCUSSION

Basically, CSR means that company's business model should be socially responsible and environmentally sustainable. By socially responsible it means that the company's activities should benefit the society and by environmentally sustainable, it means that the activities of the company should not harm the environment (Fontaine, 2013). The CSR concept has existed since the Babylonian kingdom in Greece to modern history, where it is increasingly known since Howard R. Bowen published his book entitled Social Responsibilities of The Businessman in 1950-1960 era in the United States. Public acceptance regarding the social responsibility principles that he put forward made him raised to the Father of CSR by acclamation. According to the CSR Forum (Wibisono, 2007), CSR is defined as a business carried out transparently based on moral values and upholding respect for employees, community, and environment. Based on the above understanding, it can be concluded that CSR is an action or concept implemented by the company (according to the company's ability) as a form of their responsibility towards the society/surrounding where the company is located. Crowther David (2008), outlines the principles of corporate social responsibility into three, namely Sustainability, Accountability and Transparency. Moreover, it has also been recognized that in addition to the explicit or programmatic variants of CSR best associated with the Anglo American business systems, business social responsibility can also reflect implicit conformance with societal norms of business behavior and consensually developed regulatory frameworks (Matten & Moon, 2004).

RKB is a forum for BUMN collaborative steps in shaping the digital economy ecosystem by fostering SMEs to increase their capacity and capability. RKB will be used as a data and information center and becomes a center for education, development, and digitalization of SMEs. The main objective of RKB is to increase the capacity and capability of SMEs so that quality Indonesian SMEs can be developed. The location selected for RKB are branch offices located in the related districts or cities. The tasks of BUMN branches of the BUMN Creative House include:

- Building and managing RKB;
- Preparing the operational budget of RKB;

- Providing the human resources;
- Providing facilities and infrastructure supporting RKB including connectivity services to support the implementation of business digitalization of SMEs.

Performance measurement is one of important components in the management control system to determine the success level of a company in achieving the goals set, both short-term and long-term goals. Performance measurement shows a close correlation between the planned goals and the results achieved by the company. In order to determine the success or failure of a predetermined strategy, a performance measurement is required as an instrument for management to evaluate its performance (Hery, 2017). The definitions of business performance measurement system extracted from the reviewed literature demonstrate the diversity of the subject and the lack of consensus on a definition. Each definition provides a different perspective on the concept, and no two definitions agree on the precise characteristics (Franco-Santos et al, 2007).

According to Mulyadi in Hery (2017), "Performance measurement is a periodic determination of the level of operational effectiveness of an organization, its organizational body and employees based on the predetermined targets, standards, and criteria". According to Moeheriono (2012), performance measurement is defined as an assessment process of the work progress towards the goals and objectives in human resources management to produce goods and services, including information on the efficiency and effectiveness of actions in achieving organizational goals. From the above definition, it can be concluded that performance measurement is a system that aims to help company managers assess the achievement of a strategy through financial and non-financial measurement instruments. The measurement results are then used as feedback that will provide information regarding the achievement of the plan implemented by the company and becomes a point where the company requires adjustments for planning and control activities. According to Hery (2017), performance measurement is purposed to motivate employees to achieve organizational goals and in adhering to the predetermined behavioral standard in order to set the desired actions and results. Competitive forces have caused organizations to look externally to determine how to sustain long-term competitive advantage (Aref et al, 2005). Performance measurement can be used by companies as an instrument to:

- Effectively and efficiently manage the operation of an organization through maximum motivation for employees;
- Help in making decision regarding to employees such as promotion, transfer, or termination;
- Give feedback for employees about how employers value their performance;
- Give an award distribution standard for employees; Identify needs for employee training and development, as well as provide selection and evaluation criteria for employee training programs.

One of powerful performance measurement techniques today is the Balanced Scorecard technique. The Balanced Scorecard (BSC) was prepared by Robert Kaplan, a professor in accounting at Harvard University, and David Norton, a consultant, who conducted research to find new methods for performance measurement (Niven, 2003). According to Rohm and Halbach (2005), BSC is a performance measurement system that can be applied to either large companies or small companies that serve to connect the organization's vision and mission with the company's operational activities and consumer needs, manage and evaluate business strategies, monitor efficiency improvements company operations, forming organizational capacity, and communicating it to all employees. According to Kaplan and Norton (2000), several benefits obtained from Balanced Scorecard are:

- Clarify and achieve consensus regarding strategies;
- Communicate strategies to all companies;
- Harmonize various departmental and personal goals with the company's strategy;
- Connect various strategic objectives with long-term goals and annual budgets;
- Identify and harmonize strategic initiatives;
- Make periodic and systematic strategy reviews;

- Get the feedback needed to learn about strategy improvement.

According to Kaplan and Norton, in Moeheriono (2012), there are four perspectives on the Balanced Scorecard, i.e. (1) financial perspective, (2) customer perspective, (3) internal business process perspective, and (4) growth and learning perspective.

This perspective is used by shareholders in order for evaluating organizational performance. In other words, "The organization must meet the shareholder's expectations to be considered successful by the shareholders." From these stages of industry development, different strategies will be needed. In a financial perspective, there are three aspects of the strategy implemented by a company, i.e. income growth and income combination owned by a business organization, reduced costs and increased productivity; and optimal use of assets and investment strategies.

An organization must identify customers who are served so that the services provided are in accordance with customer needs and expectations. The competitive strength of the organization must be identified in advance so that it can be properly identified. This is useful to maximize the services provided. There are three categories in the customer's perspective according to Treacy and Wieserma (1995), namely operational excellence, product leadership, and customer intimacy. Operational excellence focused on competitive prices, product leadership focused on innovation and offering the best products for the market, and customer intimacy focused on providing solutions for customers in need.

Perspective of Internal business process is a series of activities that exist within the organization to form quality products/services in order to meet customer expectations. According to Kaplan and Norton in Moeheriono (2012:92), the Balanced Scorecard approach has focused on three main processes in the perspective of internal business, they are:

- Innovation Process. Identify characteristics of market segments to be satisfied through the future products and services of the company.
- Operation Process. It is an exception to meet customer's needs of products and services in efficient, consistent, and on time manners
- Service Process. It is an effort to give additional benefits to customers, such as by giving guarantees, reparation and payment processing.

Here, there is illustrated organization's ability to make improvements and changes by utilizing organization's internal resources. The sustainability of an organization in the long term is highly dependent on this perspective (human resources). The last perspective in the Balanced Scorecard approach is Learning and Growth perspective on how important for a business organization to continue to pay attention to its employees to monitor employee welfare and increase their knowledge because their increased knowledge will also increase their ability of to participate in achieving the above three perspectives and objectives. There are three main categories in this perspective:

(a) Worker's Capability. Measurement of worker's capability is conducted by measuring worker's satisfaction, loyalty, and productivity. Worker's satisfaction is determinant for the next two measurements. Its measurement can be conducted by using index numbers with a certain scale. Worker's loyalty can be measured by using employee turnover ratio, whereas worker's productivity can be measured by using company's income ratio per worker.

(b) Information System Capability. Information is a supporting means to improve worker's ability. With the information, workers can update their knowledge about developments in and outside the company. The measurement can be conducted by assessing how much information is available compared to the anticipated needs.

(c) Motivation, Empowerment, and Harmony. Workers must be motivated to make them more active to achieve the better results. Measurement of the motivation can be conducted by calculating the number of proposals given with those implemented, the number of improvements, alignment between individuals and organizations, and group/team performance.

The difference between prior research and this research lies in the objects and methods used. The object of the prior research was PT PLN (Persero) of East Java Distribution and PT Tiga Serangkai, whereas the object of the recent study was PT PLN (Persero) of Sulselbar Region. Then method used in the prior research was the Context, Input, Process, and Product

(CIPP) method as a measure for evaluating CSR programs. CIPP is an approach used in a program development which completely considers the interrelationship between factors, starting from the context which includes information from several factors about the conditions and characteristics of the context before a program is put into realization. The input provided is used as an evaluation of program preparation so that it can run smoothly. The process is started by considering several considerations, i.e. is it in line with the context, or is it the right process to achieve the program objectives. In this study, the author uses Balanced Scorecard method. It is a contemporary management instrument designed to translate vision, mission, objectives and strategies into strategic goals and strategic, comprehensive, coherent, and measurable initiatives. Balanced Scorecard is selected because this approach is relevant for evaluating the success of a program by assessing financial and non-financial aspects.

In financial perspective, the researcher uses Effectiveness Ratio. Effectiveness ratio is a measure on the success or failure of an organization to achieve its objectives. According to Mardiasmo (2009) effectiveness is basically related to the achievement of goals or policy targets (results of use). Effectiveness is the relationship between output and goals or objectives that must be achieved. Operational activities are said to be effective if the activity process reaches the policy goals and final goals (spending wisely).

In customer perspective, the researcher shared a questionnaire with SMEs which contained questions to measure SME satisfaction with the RKB program. The indicators used in this perspective are developed by Parasuraman in Moeheriono (2012), namely as follows:

- Responsiveness;
- Guarantee;
- Empathy.

In Internal Business Perspective, the researcher distributed questionnaires to employees of PLN Sulselrabar who run the RKB. This perspective evaluates the RKB process or activity towards SMEs. Indicators used in this perspective are as follows:

- Operation process;
- Innovation process;
- Service.

In growth and learning perspective, the researcher distributed questionnaires to PLN Sulselrabar employees who run the RKB to assess their satisfaction towards the RKB program. Indicators used in this perspective are developed by Anthony in Moeheriono (2012), namely as follows:

- Level of employee satisfaction;
- Training and development;
- Working Motivation of employees.

The instrument used to get primary data is a questionnaire arranged based on the Linkert Scale. For quantitative analysis, the choice of answers in the questionnaire can be scored.

In order to assess the satisfaction level of SMEs and employees of PT PLN (Persero) Sulselrabar Region, the researcher uses a measure developed by Dirawati (2016) as follows:

Table 1 – The Satisfaction Level of SMEs and Employees of PT PLN (Persero) Sulselrabar Region

Satisfaction Level	Percentage
Very satisfied	81 - 100%
Satisfied	61 - 80%
Quite satisfied	41 - 60%
Not satisfied	21 - 40%
Very Dissatisfied	0 - 20%

Source: Dirawati (2016).

Whereas for measuring the overall performance achieved by the company, according to the four balanced scorecard perspectives, a measure is used as follows:

Table 2 – Measure of Company Performance

Satisfaction Level	Percentage
Very satisfied	81 - 100%
Satisfied	61 - 80%
Quite satisfied	41 - 60%
Not satisfied	21 - 40%
Very Dissatisfied	0 - 20%

Source: Dirawati (2016).

RESULT AND DISCUSSION

Analysis of the effectiveness value of RKB budget is as follows:

Table 3 – Measurement of the Effectiveness of RKB Majene Budget

Year	Budget	Realization	Effectiveness Value	Description
2017-2018	Rp561.987.992	Rp550.968.642	98%	Effective Enough

Source: PT PLN (Persero) of Sulselrabar Region.

Based on the above table, it can be seen that the management of RKB budget is quite effective. This can be seen from the measurement results on the effectiveness of the RKB budget in 2017-2018 period with a value of 98%. This value indicates that PLN has been quite effective in its budget management, where the budget is allocated according to the requirements of activities carried out in the RKB Majene.

Table 4 – Recapitulation of Respondents' Responses Regarding Customer Perspective

No	Respondent's Response	Average Score	Average Percentage	Categories
1	RKB provides good facilities and services according to what we expect	4,4	88%	Very Satisfied
2	RKB always responsive to our complaints and gives solutions to problems faced	3,93	79%	Satisfied
3	RKB provides guidance and assistance such as training, coaching, and consultation for the development and improvement of product quality	4,87	97%	Very Satisfied
4	RKB provides training and coaching that is simple and easy to understand	4,4	88%	Very Satisfied
5	RKB gives a knowledge on how to use information technology to market products online	4,6	92%	Very Satisfied
6	RKB provides guidance on procedure of registration and trading on Blanja.com	4,67	93%	Very Satisfied
7	RKB gives capital loan	4,2	84%	Satisfied
8	RKB gives business and financial knowledges	4,4	88%	Very Satisfied
9	RKB always support us to become quality SMEs	4,53	91%	Very Satisfied
10	By joining the RKB, our income is better than before	3,73	75%	Satisfied
11	By joining the RKB, our business has expanded and wellknown to many people	3,73	75%	Satisfied
12	By joining the RKB, our production process becomes easier and smoother	3,87	77%	Satisfied
	Average Score and Percentage	4,28	86%	Very Satisfied

Source: Processed Data, 2018.

Based on Table 4 regarding the recapitulation of respondents' responses from a customer perspective, there is an average score of 4.28 and an average percentage of 86%. This shows that the RKB program of Majene managed by PT PLN (Persero) Sulselrabar Region have succeeded in assisting and encouraging SMEs to improve competence,

increase access to marketing, and ease of access towards capital with a very satisfied level of satisfaction.

Table 5 – Recapitulation of Respondents' Responses regarding Internal Business Process Perspective

No	Respondents' Responses	Average Score	Average Percentage	Categories
1	In its process, RKB provides guidance and assistance such as training, sharing, consultation, and quality control for SMEs	4	80%	Satisfied
2	In its process, RKB provides guidance on product development, quality, technology utilization, and management to SMEs	4	80%	Satisfied
3	Access to a wider market through online trading to SMEs	4,33	87%	Very Satisfied
4	In its process, RKB gives support towards capital access to SMEs	4,33	87%	Very Satisfied
5	In its process, RKB selects SMEs with a good product	4	80%	Satisfied
6	In its process, RKB gives solutions to various complaints and problems faced by SMEs	4	80%	Satisfied
7	It is implemented on target	4	80%	Satisfied
8	The RKB program can increase PLN reputation	4	80%	Satisfied
	Average Score and Percentage	4,08	82%	Very Satisfied

Based on table 5 regarding the influence of respondents' responses from perspective of internal business process, there are an average score of 4.08 and an average percentage of 82%. It is suggested that strategic objectives in this perspective such as the operational process, innovation, and service for SMEs are achieved as the expectation of SMEs with very satisfied levels of satisfaction.

Table 6 – Recapitulation of Respondents' Response on Training and Development

No	Respondents' Responses	Average Score	Average Percentage	Categories
1	RKB provides good facilities and development	4,33	87%	Very Satisfied
2	RKB provides quite good facilities and development	4	80%	Satisfied
3	RKBs regularly introduce changes in procedures and regulations through training and employee development	4,67	93%	Very Satisfied
4	RKB promotes employees who have followed training	4	80%	Satisfied
5	RKB implements a good information system so that it allows each employee to obtain information accurately and timely	4	80%	Satisfied
	Average Score and Percentage	4,25	85%	Very Satisfied

Source: Processed Data, 2018.

Based on table 6, the results of respondents' responses towards training and development of the growth and learning perspective showed a mean score of 4.25 and an average percentage of 85%. This shows that PT PLN (Persero) of Sulselrabar Region has succeeded in achieving the expected performance by employee. Thus training and development are very important for employee for carrying out their tasks with a very satisfying level of satisfaction. Based on these reason, it is expected that the employee performance always be maintained for a better service in the future for SMEs. The following is suggested a table that summarize the performance of PT PLN (Persero) of Sulselrabar Region in managing RKB Majene as a whole based on the four perspective of *Balanced Scorecard*.

Based on the four perspectives of *Balanced Scorecard*, there are 8 performance measures that are used, and all are achieved where all RKB budgets are allocated as targeted or according to the plan. The service given to SMEs is also well delivered so that SMEs feel very helpful with the existence of the program. Employees have also carried out their responsibilities maximally that their hard works are felt by SMEs. Therefore, the total percentage of performance achieved by PT.

Table 7 – Summary of Measurement Results with Balanced Scorecard Method at PT PLN (Persero) of Sulselrabar Region

Categories	Size		Achievement
Financial Perspective	Effectiveness Ratio		98%
Customer Perspective	a)	Responsiveness	86% or Very Satisfied
	b)	Guarantee	
	c)	Empathy	
Perspective of Internal Business Process	a)	Operational Process	82% or Very Satisfied
	b)	Innovation Process	
	c)	Service	
Growth and Learning Perspective	a)	Employee Satisfaction Level	89% or Very Satisfied
	b)	Employee Motivation	91% or Very Satisfied
	c)	Training and Development	85% or Very Satisfied

Source: Processed Data, 2018.

Based on the above results, it can be concluded that the percentage of performance achieved by PT PLN (Persero) of Sulselrabar Region with the *Balanced Scorecard* approach is as much as 100% from the measurement used to measure the success of RKB Majene. This shows that the PT PLN (Persero) of Sulselrabar Region has succeed to carry out its social responsibility in line with the vision of PT PLN (Persero) Sulselrabar Region to improve the quality of community life, where SMEs experience many changes such as the increased number of customers and income while joining the RKB Majene. Furthermore, according to the success indicator of the RKB itself, it has also been achieved. However, there is only one of the six indicators of RKB that have not realized yet, namely synergize with other BUMN. It is expected that PT PLN (Persero) of Sulselrabar Region will build a good relationship with community and be able to synergize with other BUMN by working together to develop and guide SMEs, so in the future there will be more SMEs want to join the RKB Majene.

CONCLUSION

Based on the Balanced Scorecard method, CSR program of PT PLN (Persero) Sulselrabar Region (the Majene RKB program) is successful from the four perspectives. First, Financial Perspective, the measurement results of RKB budget effectiveness in 2017-2018 get a value of 98%. It indicates that PT PLN (Persero) of Sulselrabar Region is quite effective in managing the budget, where it is allocated according to the needs of activities carried out in the RKB Majene. Second, Customer Perspective, the RKB Majene program managed by PT PLN (Persero) of Sulselrabar Region is successful in assisting and supporting SMEs subjects to improve competence, increase marketing access, and access towards capital with a very satisfied level of satisfaction of 86%. Third, perspective of Internal Business Processes, related to the three strategic objectives, i.e. the operational process, innovation, and service to SMEs, it is said to be successful with a very satisfied level of satisfaction with a percentage of 82%. It means that activities carried out at RKB are in accordance with the expectations of SMEs. Forth, Growth and Learning perspective, the level of employee satisfaction shows a percentage of 89%, 91% for employee motivation, 85% for training and development with very satisfied levels of satisfaction. This shows that PT PLN (Persero) of Sulselrabar Region managed to achieve the optimal performance according to employee expectations, so that work comfort, motivation, training and development are important factors for employees for carrying out their tasks and responsibilities. Based on this reason, it is expected that employee performance will continue to be well maintained and services for SMEs will also be better.

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