

REDUCING PUBLIC SKEPTICISM THROUGH CSR COMMUNICATION

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Abstrak:

Penelitian ini bertujuan untuk menganalisis komunikasi Corporate Social Responsibility (CSR) sebagai sebuah inisiatif untuk mengurangi skeptisisme publik terhadap PT HM Sampoerna. Hal ini didasari oleh pro dan kontra terhadap program CSR dan komunikasi CSR, terutama dalam sektor yang kontroversial seperti industri rokok. Dengan menggunakan empat dimensi pesan inisiatif CSR, yaitu CSR Commitment, CSR impact, CSR Motive, dan CSR FIT dengan metode analisis isi kualitatif, data primer untuk penelitian ini adalah postingan di akun media sosial resmi @insidesampoerna. Periode pengumpulan data dimulai dari 1 Januari 2023 hingga 30 Mei 2023. Analisis hasil pengkodean mengungkapkan bahwa sebagian besar komunikasi tanggung jawab sosial perusahaan (CSR) perusahaan sebagian besar menggunakan pesan inisiatif CSR Impact, seperti yang dicontohkan oleh kalimat "pemangku kepentingan telah merasakan dampaknya." Unggahan Instagram perusahaan juga menunjukkan elemen Motif CSR, Komitmen CSR, dan Kesesuaian CSR.

Kata Kunci: Industri Kontroversial, Komunikasi CSR, Skeptisisme Publik

Abstract:

This research aims to analyze Corporate Social Responsibility (CSR) communication as an initiative to reducing public skepticism towards PT HM Sampoerna. This is based on the pros and cons of CSR programs and CSR communication, particularly within controversial sectors such as the cigarette industry. Using four dimensions of CSR initiative messages, namely CSR Commitment, CSR impact, CSR Motive, and CSR FIT with a qualitative content analysis method, the primary data for this research are posts on the official social media account @insidesampoerna. The data collection period spans from January 1, 2023, to May 30, 2023. The analysis of the coding outcomes revealed that a significant portion of the company's corporate social responsibility (CSR) communications predominantly employed the CSR Impact initiative messaging, as exemplified by the line "stakeholders have experienced the impact." The company's Instagram postings also exhibit elements of CSR Motive, CSR Commitment, and CSR Fit.

Keywords: *Controversial Industry, CSR Communication, Public Skepticism*

INTRODUCTION

In 2021, the Governor of DKI Jakarta implemented a campaign against smoking and advocated for the prohibition of cigarette advertisements. There were speculations that the Governor sent a letter of collaboration to Michel R Bloomberg, stating that Jakarta was one of 54 cities engaged in an anti-smoking campaign. This was further supported by the issuance of Governor's Directive No.8 of 2021, which outlined the subsequent actions concerning the campaign (Velarosdella, 2021). This situation has pros and cons. Certain factions argue that the

closure of cigarette displays is a positive measure, although it does not inevitably reduce smoking prevalence (Sheilanabila, 2021). Indeed, due to this communication, the Governor of DKI Jakarta faces the potential legal action of being sued in a court of law (Lesmana & Muflih, 2021.). In 2022, a contentious matter has arisen regarding the forthcoming implementation of governmental laws pertaining to the sale of cigarettes or retail sales in 2023. There is a prevailing belief among many that these regulations may not provide the desired effectiveness, hence giving rise to controversy. There is an anticipated 16% rise in the prevalence of smoking among individuals in the age groups of adults and adolescents by 2030. The discourse surrounding the cigarette industry is ongoing. In addition to the anti-smoking campaign, various activities and contributions from the cigarette industry in the form of CSR initiatives have sparked controversy. The public perceives these CSR programs as attempts to alter negative perceptions, potentially conflicting with marketing ethics (Harizan & Hamid, 2015).

In addition, stakeholders maintain that CSR functions as a promotional measure aimed at projecting concern for the environment, although cigarettes are the root cause of the issues that arise (Najwan & Anandya, 2020). Within the cigarette sector, PT HM Sampoerna strategically employs CSR to address both internal and external factors. This approach encompasses various aspects, including enhancing brand recognition, adhering to regulatory requirements, and demonstrating compliance with government mandates (Yasmine & Swara, 2022).

However, prior studies have also indicated that CSR initiatives can cultivate a positive perception of tobacco businesses, particularly among current smokers. The study's findings indicate that individuals' evaluations are influenced by their perceptions of ethical conduct, regardless of their smoking status. As a result, when cigarette firms successfully fulfill consumer expectations, there will be a rise in favorable assessments of the company (Arli et al., 2015).

In the ongoing discourse regarding the influence of CSR within the cigarette industry, several Indonesian cigarette companies, including PT Hanjaya Mandala Sampoerna Tbk or HM Sampoerna, consistently engage in CSR initiatives spanning diverse domains. These initiatives encompass (1) Education Development, which is aligned with programs established by the Sampoerna Foundation; (2) Environmental development, with a particular emphasis on environmental preservation; (3) Economic development, encompassing both regular and expedited economic growth; and (4) Social development, which is undertaken explicitly by the Sampoerna SAR team and employee organizations. Indeed, PT HM Sampoerna received several awards in the realm of CSR between 2018 and 2022 (Kompas.Com, 2018; Kurniawan, 2019). PT HM Sampoerna achieved notable recognition in 2018 and 2019 by receiving three honors simultaneously at the CSR Global Honors. These awards were explicitly in the categories of Empowerment of Woman Award, Best Workplace Practices Award, and Community Program Award. In 2020, the organization received recognition in the domain of Empowering Micro, Small, and Medium Enterprises (MSMEs) through the sustainable CSR Empowerment of MSMEs program (Dinisari, 2020). In 2021, it was honored with the prestigious Best Community Impact award (Purwanti, 2021). Furthermore, in 2022, PT HM Sampoerna achieved further success by securing two CSR Awards. The Best Award for Disaster Management (BISRA) has been recognized as the Silver Champion in the CSR Program (Supriyatna, 2022).

The entirety of the program is conveyed through the official social media platform of the company, @insidesampoerna. There is an undeniable trend in using social media to communicate CSR initiatives. This communication takes the form of material generated either by the firms themselves or by the general public. However, it is well acknowledged that effectively conveying CSR messages is a significant difficulty for organizations. The decision to disseminate CSR content holds significance as the various media platforms through which it is shared have been observed to exert distinct effects on customer attitudes, in addition to prior research indicating the existence of non-profit organizations that effectively communicate their corporate contributions to the public without eliciting widespread mistrust. From a societal perspective, it is widely held that the communication undertaken by corporations is perceived as a manifestation of corporate transparency. This perception stems from the belief that companies cannot make unsubstantiated CSR claims on social media platforms, as such actions would inevitably bring public scrutiny and criticism. In the context of social media, it has been posited that the

communication of CSR may give rise to stakeholder-driven and selfish-driven attributions, thereby leading to doubts over the genuineness of a company's CSR intentions (Van Rekom et al., 2014; Lee, Yoon, & O'Donnella., 2018; Tölkes, 2018; Dunn & Harness, 2019; Dedeoğlu et al., 2020).

Suppose there is a growing sense of doubt and skepticism among the public regarding the authenticity and genuineness of the company's CSR initiatives. It is likely to give rise to mistrust. When doubt emerges, there will be a questioning of the efficacy of CSR programs. The existing body of literature indicates that skepticism has a significant role in influencing the ability of individuals to withstand unfavorable information, as well as their perceptions of retailer equity and word-of-mouth communication (Skarmeas et al., 2014). This effect is particularly pronounced when organizations engage in the communication of CSR initiatives. The success of CSR communication is primarily determined by public trustworthiness and skepticism, as issues in this area tend to elicit mistrust.

The primary problem in CSR communication lies in effectively reducing skepticism and effectively conveying the underlying motives of the organization (Skarmeas & Leonidou, 2013; Skard & Thorbjørnsen, 2014; Joireman et al., 2018). Prior research on CSR has demonstrated that the communication of corporate social efforts has the potential to elicit consumer distrust and skepticism (Lii & Lee, 2012).

Consumer skepticism can be categorized into two distinct forms. Dispositional skepticism pertains to an individual's enduring personality traits that foster a general sense of distrust and skepticism. On the other hand, situational skepticism refers to a temporary state of doubt or suspicion towards a company's intentions, which arises due to specific communication messages or situational factors (Foreh & Grier, 2003; Ham & Kim, 2020).

This study examines how CSR communication through social media platforms is employed to reducing public skepticism. As one of the stigmatized companies, the tobacco industry's products are highly discredited, which can involve high public (Rim & Kim, 2016). Therefore, CSR communication as a transparency effort to reduce public skepticism (Kent & Taylor, 2016). The research methodology employed is qualitative content analysis, distinguishing it from prior studies that primarily relied on audience surveys. Furthermore, drawing upon prior research, it is suggested that Advertising and Public Relations professionals, CSR managers, and scholars should consider implementing various CSR communication strategies, such as employing first response strategies or engaging in proactive CSR communication efforts, in order to reducing negative comments and public skepticism towards companies. Secondly, it is essential to communicate a balanced message effectively. Additionally, demonstrating a solid commitment to uploading videos is crucial. Furthermore, incorporating anecdotal evidence into posts can be beneficial. Moreover, it is essential to balance social and business interests. Lastly, it is recommended to allocate less focus to high-fit CSR activities (Song & Wen, 2020).

There are three distinct CSR communication strategies. The first strategy is the information strategy, which involves disseminating information about CSR activities. However, it is essential to note that the primary objective of CSR information strategies is not always to persuade but rather to provide an objective expression of CSR programs. The second strategy can be classified as a response strategy, characterized by an asymmetric communication approach where the corporation actively provides feedback and incorporates stakeholder issues through diverse stakeholder replies. One of the critical strategies entails using symmetrical communication practices, which involves actively engaging stakeholders in the company's CSR message and fostering regular and proactive interaction. The third strategy is deemed optimal when organizations participate in social media platforms.

In addition to CSR communication strategies, CSR message initiatives are regarded as a component within the CSR communication framework. These initiatives are recognized for their potential to reducing public skepticism towards CSR. This is because a company's CSR messages often pertain to social objectives or the company's direct engagement in social causes. Nevertheless, it is essential to note that when CSR messaging primarily focuses on societal concerns rather than promoting the firm or its products, consumers may be more skeptical of potential hidden agendas. This skepticism arises from the perceived lack of alignment between CSR advertising and their wants and preferences.

The four critical components of the CSR communication framework are the messages of CSR commitment, CSR impact, CSR motive, and CSR fit. CSR commitment refers to the actions undertaken by a corporation to benefit its stakeholders. These actions might include philanthropic endeavors, allocation of human resources, and investment in research and development, all directed towards achieving a particular societal objective. In practical applications, various manifestations of commitment can be observed, including the level of effort invested, the longevity of the relationship, and the regularity of contributions. CSR impact refers to the outcomes or results generated by a corporation through implementing a CSR program, namely the effects or advantages experienced by the community. The CSR motive is the fundamental rationale behind a company's implementing a CSR program. CSR communication commonly employs two types of motives: intrinsic and extrinsic. The project's ultimate message is CSR Fit, which refers to aligning CSR activities with social concerns or problems and adherence to company principles (Du et al., 2010).

RESEARCH METHODS

This research uses qualitative content analysis to analyze CSR communication in reducing public skepticism towards the HM Sampoerna company on Instagram social media from January 1, 2023, to May 30, 2023.

The subsequent procedures to be undertaken by researchers involve data analysis, specifically focusing on identifying criteria for CSR communication that can effectively reducing skepticism. The researcher will conduct observations targeting corporate CSR content on the social media platform Instagram, @insidesampoerna. Content analysis involves identifying and selecting a specific unit of analysis to be utilized during the research process. The unit of analysis refers to the specific aspect of the material that is examined and serves as the basis for concluding a given text (Eriyanto, 2011: 59). The analysis unit in this study includes the Instagram account @insidesampoerna.

The data analysis process was conducted manually to determine if posts in the form of company images and videos adhered to the established standards for CSR communication, aiming to reducing public skepticism. The standard criteria pertain to the framework of CSR communication, explicitly focusing on messaging related to CSR initiatives.

Table 1. Research Unit

Research Unit	Sub-Unit	Description	Indicator
Message	Impact	The impact of benefits felt by the community	Personal impact and social impact
	Commitment	Communicating related to corporate commitment is proposed as an effective strategy for reducing stakeholder skepticism.	The communicated message encompasses three distinct dimensions: input power, association endurance, and consistency of initiative.
	Motives	The rationales that drive corporations to implement CSR initiatives.	Intrinsic Motives and extrinsic motives
	Fit	The suitability of the CSR program to social issues or problems and the suitability of the company's internal values	Suitability of social issues or problems and suitability of issues with company values

Source: Du et al (2010)

According to Miles et al. (2014), the qualitative content analysis data analysis method encompasses three distinct activities: condensing, presenting, and confirming data. Qualitative content analysis employs iterative, persistent, and continual endeavors to summarize, present,

and validate data. This study presents a comprehensive overview and detailed description of the data analysis conducted.

1. *Data Condensation*

This process involves selecting, simplifying, and focusing all the data obtained. This will strengthen the data that will be used. Data condensation is a form of analysis that will sharpen, choose to discard, and organize data in such a way as to reach a definitive conclusion.

2. *Data Display*

Researchers will use tables and narratives to explain the data displayed in presenting data. This data presentation helps researchers draw conclusions and will follow the determined research unit.

3. *Verifying Conclusion*

After all the necessary data has been collected, the next step is analysis. This analysis process will be divided into several parts according to the concepts that have been explained. Until, in the end, a definitive conclusion can be drawn.

RESULT AND DISCUSSION

The cigarette industry is one of the controversial industries, with an ongoing and enduring discussion surrounding its various aspects. From one perspective, the cigarette industry plays a crucial role in supporting the livelihoods of numerous individuals. However, from an alternative standpoint, the adverse health consequences of smoking, affecting both smokers and non-smokers, present a significant concern. Similar to the ongoing discourse surrounding the operations of cigarette companies in Indonesia, the discussion regarding social or Corporate Social Responsibility (CSR) initiatives persists. This debate revolves around the underlying premise of whether it is feasible for cigarette companies to engage in socially responsible practices, given the adverse health effects associated with their products.

PT HM Sampoerna, Tbk utilizes the social media platform Instagram, @insidesampoerna, to disseminate information regarding its CSR initiatives through the strategic utilization of visual media, such as images and videos, accompanied by comprehensive descriptions of the respective CSR programs. The hashtags #ProudSampoerna and #SampoernaForIndonesia are consistently employed in the concluding sections of post descriptions. Posts generated between January and May 2023 emphasize the social, economic, and governance pillars, which align with the objectives of sustainable development goals.

PT HM Sampoerna, Tbk. employs an informing strategy in its CSR communication on Instagram. This strategy prioritizes disseminating information regarding the company's activities, such as demonstrating its commitment to stakeholders and showcasing the integration of its business operations. Additionally, CSR communication also includes updates on the involvement of company leaders.

This study focuses on the communication of CSR programs, explicitly addressing the issue of public skepticism regarding the CSR initiatives implemented by PT HM Sampoerna, Tbk. One factor contributing to the emergence of public skepticism is the presence of ineffective communication or inadequate message design. The researchers employed a CSR communication framework to conduct a qualitative analysis of the many types of messaging utilized by firms to express their programs related to CSR. These programs encompassed CSR commitment, CSR impact, CSR motives, and CSR fit, as outlined in Table 2.

Table 2. Result of CSR Communication

No	Number of CSR Posts	Percentage
1	CSR Commitment	25
2	CSR Impact	29
3	CSR Fit	19
4	CSR Motives	27

Source. Result employed by researchers

Most of the company's posts pertain to impact or the communication of impact concerning CSR programs. Additionally, 27% of the posts express motives, while 25% communicate commitments to CSR programs. However, for CSR Fit, the percentage of posts connected to these topics is just 19%.

PT HM Sampoerna, Tbk significantly emphasizes impact in their CSR communication strategy, evident by their active engagement on the social media platform @insidesampoerna. The term "impact" is commonly understood as the positive outcomes or societal effects resulting from implementing programs initiated by the organization. Several CSR programs have been recognized for their ability to deliver advantages to stakeholders. Notable examples include the Usaha Maju Kian Makmur Untuk Indonesia Program (UMKM or MSMEs for Indonesia), the Sampoerna Entrepreneurship Training Center (SETC), and the Sampoerna Retail Community (SRC). The program targets communities that have received support from companies or partners in cultivating cloves, tobacco, and micro, small, and medium enterprises (MSMEs).

The subsequent discourse pertains to the discernible implications experienced by the farmer partners, encompassing both Clove Farmers and Tobacco Farmers.

For Sampoerna, sustainability means creating long-term value and providing a positive impact for stakeholders, including farmer partners. Apart from the personal and performance of the farmer partners, this positive impact can also be felt by the people around the farmer partners, as is the story of one of the clove farmers in Buleleng, Bali, namely Mr. Putu Santika (Posted on January 2, 2023).

Through the partnership program, Sampoerna supports innovation by adding 12 stem-splitting machines to 5 Clove hubs. With this innovation, Mr. Kadek also helps farmers in other areas to increase their productivity (Posted on January 23, 2023).

Meanwhile, the following posts pertain to the influence of MSME's developed partners:

Through coaching and training on various business skills, including utilizing the AYO SRC digital ecosystem, Pak Umar, owner of the SRC Alif grocery store in East Kalimantan, succeeded in implementing effective marketing strategies, increasing work efficiency, and experiencing significant business development (Posted on February 17, 2023)

Mrs. Ani Nurdiana is one of the MSMEs assisted by the Sampoerna Entrepreneurship Training Center (SETC). Thanks to SETC's training and guidance, Mrs. Ani's business grew rapidly to a turnover of hundreds of millions of rupiah! (Posted on March 20, 2023).

The impact of CSR is the primary focus of communication. The primary emphasis of society concerning a company's CSR program is in its impact. This is due to the significance of such initiatives' outcomes and effects. The topic frequently under discussion is the magnitude of influence exerted by CSR initiatives on the social milieu to ensure that stakeholders perceive tangible benefits resulting from an exemplary CSR program. The post highlights the impact of CSR by using phrases such as "*following engagement in the program,*" "*Upon completion of the training,*" and "*The effects are not limited to... but also extend to...*" It then goes on to showcase the uplifting narratives of the supported partners through video content. According to researchers, the statement represents the company's strategic approach aimed at demonstrating the societal impact of the CSR initiatives implemented thus far, encompassing individual and collective dimensions.

Researchers show that the act of emphasizing the impact of a controversial corporation has the potential to garner public favor. The assertion that individuals tend to suspend their skepticism when seeing a firm possess an advantageous or socially impactful CSR initiative has been substantiated by prior scholarly investigations (Y.-J. Lee et al., 2019). Based on the findings of Maulida et al, (2021), it is evident that the Indonesian Child Protection Commission encountered significant public backing during its confrontation with the Djarum Foundation

concerning child exploitation. Despite the extensive reporting, it appears that the reputation of the Djarum Foundation remained unscathed.

In addition to CSR Impact, CSR Motives is another kind of CSR communication. Companies communicate two types of CSR motives: public service/intrinsic and business/extrinsic.

This award given to Sampoerna is a motivation booster to continue realizing the commitment to empowering MSMEs in Indonesia based on the Three Hands Philosophy to impact stakeholders, including the wider community, positively. (Posted on May 16, 2023)

Earth Day is a reminder for all of us to work together to protect our beloved earth. Sampoerna is committed to creating long-term value and minimizing negative impacts, especially for the environment, through various initiatives under the "Sampoerna for Indonesia" sustainability program, ranging from water management use of renewable energy to waste management. (Posted on April 22, 2023)

The prior post elucidates the company's intrinsic motives, whereas the subsequent post elucidates the company's extrinsic motives.

Sampoerna inaugurated a production facility for innovative smoke-free tobacco products in Karawang, West Java, and released the first export to the Asia Pacific region.

In line with the government's priority to encourage investment and increase exports of finished goods, this factory is focused on meeting export markets in the Asia Pacific region and domestically. This high-tech production facility also aims to support the transformation of the manufacturing sector as outlined in the "Making Indonesia 4.0" road map. (Posted on January 13, 2023)

Do you still remember the Sampoerna Entrepreneurship Training Center (SETC) program? SETC is one of the initiatives under the "Sampoerna for Indonesia" sustainability program, which aims to support increasing the skills and competitiveness of MSMEs in Indonesia. (Posted on February 6, 2023)

Did you know that tobacco plants are one of the plants that are sensitive to environmental changes? Current climate changes can result in the risk of crop failure and less than-optimal tobacco quality. By participating in the Integrated Production System partnership program, which is part of the sustainability program "Sampoerna for Indonesia", tobacco farmer partners are helped to improve the quality and productivity of tobacco farming efficiently and safely. Of course, this leads to the welfare of the farmer partners. (Posted on April 14, 2023)

The company's CSR motives were identified by a thorough examination of the company's 2022 annual report. It was found that every CSR activity undertaken by the company is aimed at positively impacting the country. For instance, in the context of environmental concerns, corporations implement CSR initiatives with an environmental focus due to governmental requirements stemming from regulatory frameworks.

The subsequent topic to be discussed is CSR Commitment. Posts marked with company commitment are conveyed as follows:

Sampoerna's initiative to continue to support the government in economic growth and improving the welfare of the wider community, including MSMEs, has again borne fruit with the inauguration of the Sampoerna Retail Community (SRC) Local Corner collaboration program with the Creative, Innovative, and Productive Zone (KIP) program in Surabaya, East Java (Posted on March 15, 2023)

As a company operating for around 110 years in Indonesia, Sampoerna is committed to creating long-term economic value throughout the national tobacco industry ecosystem chain. One of the ways this commitment is realized is through the absorption of Indonesian workers, which is also a contribution from the industrial sector in supporting the government's efforts to maintain national economic stability (Posted on May 2, 2023)

For 15 years, Sampoerna, through the Sampoerna Retail Community (SRC) program, has consistently provided sustainable business coaching and mentoring programs for traditional retailers to increase the competitiveness of MSMEs in Indonesia. On its anniversary, SRC emphasized its commitment to continue collaborating and innovating, especially through the AYO SRC digital ecosystem, to expand access to digitalization for MSMEs and society in Indonesia. In addition, at the beginning of 2023, SRC also voiced the #BeBetter movement for all MSME players to progress, develop, and move up in class. (Posted on May 9, 2023)

Commitment to CSR communications @insidesampoerna is focused on sustainable development goals through the three pillars of social, environmental, and governance. Furthermore, examples of CSR Fit communications are as follows:

Reducing the carbon footprint of all Sampoerna operations is an essential aspect of our sustainability approach. Therefore, Sampoerna is committed to using entirely renewable energy to supply electricity to our production facilities. We implement this using renewable energy from clean energy supplies through Renewable Energy Certificates (REC) and Solar Power Plants (PLTS). What are you doing to reduce your environmental impact? Answer in the comment column, OK! (Posted on January 17, 2023)

Waste is one of the causes of environmental pollution, which can be overcome with an appropriate disposal and recycling system. As a company committed to reducing its environmental footprint, Sampoerna is partnering with Imaji Sociopreneur, a village community assistance and empowerment institution with an environmental program, to build and develop a plastic waste recycling hub in Jember, East Java. Recycle Hub recycles plastic waste supplied by the Waste Bank in several villages. One is the Nusa Indah Waste Bank in Langon Hamlet, Jember, East Java, which Mrs. Neva chairs. Listen to Mrs. Neva's story about her activities, which benefit environmental cleanliness and improve the local economy. What forms of care do you usually take to care for the environment around you? Share your story in the comment column. (Posted on May 15, 2023)

CSR Fit emphasizes that its actions are grounded in environmental issues or challenges. Environmental issues are among the concerns that exhibit an upward trend annually. The company offers solutions pertaining to waste management and recycling systems, as well as the utilization of renewable energy derived from clean energy sources. The company's suitability can also be observed by its adherence to certain ideals, such as the commitment to reduce the carbon footprint of all Sampoerna businesses, which is a significant component of its sustainability approach. The term "sustainability," as mentioned in the annual report, is regarded as the foundation or cornerstone of the company's CSR initiative to promote sustainable development. There is alignment between CSR and company values, and effective communication of CSR initiatives plays a significant role in fostering a sense of cohesion between the firm and its CSR operations in the general public's perception (De Jong & Van Der Meer, 2017). Furthermore, it is plausible that by effectively aligning the company's fundamental values with its CSR initiatives, there is potential for a decrease in customer cynicism toward business ethics and corporate responsibility (Moreno & Kang, 2020).

The research results show that PT Sampoerna, Tbk's CSR communication emphasizes the impact felt by the company's partners. This may be due to the fact that cigarette companies

are often associated with the negative impact of their products, such as health problems. So that with the increasing protests against operations, the greater the company's efforts to show that the presence of cigarette companies also has a big impact on society. A study shows that reducing public skepticism for stigmatized industries such as the tobacco industry is to increase transparency and interaction with stakeholders. (T. H. Lee & Comello, 2019), However, during the research, researchers did not find high interaction between company representatives and the public or netizens.

Contradictory to the previous statement, some research results state that although the tobacco industry succeeded in achieving the objectives in the communication of its CSR program, the tobacco industry's CSR program in Indonesia is not part of its actual responsibility because the European Commission in ISO 26000 confirms that a socially responsible company must be responsible for the impact of its corporate activities (Tandilittin & Luetge, 2015). The impact of tobacco companies' CSR activities cannot be justified by the impact of their products, as the tobacco industry's CSR is in conflict with the cigarette business (Hirschhorn, 2004). Therefore, the CSR communication carried out by the company should not be focused on the impact of community welfare but focused on CSR communication to overcome the impact of its product.

CONCLUSION

The stakeholders that the CSR program aims to reach based on posts on Instagram @insidesampoerna are the company's partners, especially clove farmers, tobacco farmers, and MSME partners. The company's posts on Instagram in the period January 1, 2023, to May 30, 2023 convey the company's CSR program, if referring to the message category in the CSR communication initiative, the information consists of Impact, Motives, Commitment and Fit. Although most of the messages are Impact initiatives. Impact messaging encompasses various forms of information, including the personal impacts experienced by individuals and the broader social impacts resulting from engagement with the organization's CSR initiatives. In addition to CSR impact messages, CSR communications effectively convey intrinsic and extrinsic incentive messages in a balanced way. Further content relates to assessing the fit between CSR programs and existing social concerns or issues, as well as the alignment of programs with the internal values upheld by the organization.

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