

The Impact of Budget, CSR, and Transparent Communication on Community Support: The Mediating Role of Satisfaction at PT. Penajam Banua Taka Harbor

Wiwik Susiyanti¹

¹Magister Management Program-Universitas Fajar-Makassar-Indonesia

Hasniaty², St. Rukaiyah³

^{2,3}Magister Management Program-Universitas Fajar-Makassar-Indonesia

Correspondence: rukaiyah@unifa.ac.id³



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ABSTRACT

Purpose: This research aims to explore and analyze PT's implementation of budgeting, CSR programs, and communication transparency. Pelabuhan Penajam Banua Taka towards community support through community satisfaction in executing social and environmental responsibility programs.

Design/Methodology/Approach: The study was conducted among the beneficiaries of CSR programs implemented by PT—Pelabuhan Penajam Banua Taka, with data collected through questionnaire distribution. The research population consisted of 700 beneficiaries during 2020, 2021, and 2022, with 254 respondents selected as samples using the Stratified Random Sampling technique. Data analysis employed quantitative descriptive analysis and the Structural Equation Modeling (SEM) method with Partial Least Squares (PLS) as the analytical tool. The SEM PLS method was utilized to test and model the complex relationships among variables in the study.

Findings: The results indicate that budget implementation significantly contributes to community satisfaction, while CSR and communication transparency directly influence community satisfaction. Although the relationship between CSR and community support is not significant, community satisfaction plays a strong mediating role in connecting these factors. The implication is that companies need to continuously strengthen budget implementation, enhance CSR programs, and ensure communication transparency to build more solid community support.

Keywords: *Budget Implementation; CSR; Communication Transparency; Community Support; Community Satisfaction*

INTRODUCTION

In an era of globalization marked by rapid advancements in science and technology, companies are confronted with the demand to be more creative and innovative in conducting business, to win

increasingly fierce competition (Wijoyo et al., 2020). The existence of a company is inseparable from the presence of the surrounding community, where close interaction between the company and the community is key. The community serves as the primary market segment for the company's products, thus the sustainability and success of the company heavily depend on its relationship with the community (Fatmawatie, 2017).

Corporate Social Responsibility (CSR) has now become familiar within society as a response given by companies to their surrounding environment. CSR is related to social responsibility, community welfare, and quality of life management. Industries and corporations play a role in advancing the economy while considering environmental factors. CSR involves companies in broader efforts, not only focusing on financial profits but also encompassing social and environmental aspects. The concept of corporate social responsibility, known since the 1970s, includes policies, practices, and company engagement with stakeholders, values, legal compliance, community relations, the environment, and commitment to sustainable development.

CSR (Corporate Social Responsibility) is a concept where companies are responsible for their internal and external stakeholders. Companies are considered to practice CSR when prioritizing moral and ethical principles to achieve the best results without causing harm to societal groups. Conceptually, CSR is the essence of business ethics, showing that companies have economic and legal obligations not only to shareholders but also to other parties with interests (stakeholders). Thus, CSR reflects the company's concern for stakeholders' interests broadly rather than solely focusing on the company's interests. CSR involves company interaction with various parties such as customers, employees, communities, investors, governments, suppliers, and even competitors.

CSR as a form of communication from corporate organizations to society encompasses the idea that companies are responsible not only for one sustainability aspect (single bottom line) but focus for three sustainability aspects (triple bottom lines) (Situmeang, 2016). As mentioned by John Elkington, besides profit, companies should also pay attention to economic and environmental aspects. A comfortable social environment can support the company's operations to run better. In communicating, companies as organizations not only communicate formally and informally to internal stakeholders but also to external stakeholders. One form of company communication to the community is by implementing CSR programs. CSR programs must be effectively communicated to beneficiaries. CSR communication is communication about programs designed and distributed by companies to the community as a manifestation of the company's concern. Communication activities are aimed at external

stakeholders, one of which is the community.

A crucial stage in implementing CSR programs is effective communication related to CSR activities to stakeholders. Therefore, companies need to proactively communicate openly about their contributions to social, environmental, and ethical issues as part of their business strategy (Yudarwati, 2015). Transparency in providing public information is a key characteristic in democratic countries that value sovereignty and essentially aim to achieve good governance. The effectiveness of public information management is an important step in advancing an informed society.

Organizational support refers to the perspective held by employees regarding the recognition of their contributions and concern for their well-being by the organization (Paillé et al., 2010). This indicates that the organization's reluctance towards its employees can provide significant benefits. Adequate organizational support, enhances effective commitment, leading to increased employee performance (Ardi & Sudarma, 2015). Stakeholder satisfaction is an assessment of the level of satisfaction of groups or individuals, measured by comparing the achievement of results with planning goals, influenced by the perspectives of each stakeholder. Stakeholders are parties or groups with an interest in the company and can influence or be influenced by the overall business activities. The two main stakeholder groups are internal (organization, shareholders, business owners, employees) and external (consumers, suppliers, competitors, investors, government, local community, media, and general public). To maintain stability and good interaction with stakeholders, companies need to implement Corporate Social Responsibility (CSR), especially to operate sustainably and achieve maximum profits.

Several previous studies have explored factors influencing CSR, and the results indicate various factors that have a significant impact on CSR implementation. A study by (R. P. Sari & Susilo, 2017) stated that the social aspect of CSR significantly impacts employee job satisfaction. Although well-implemented CSR social programs can positively affect job satisfaction, there is no significant influence on organizational commitment.

The implementation of CSR programs by companies is not only beneficial to society but also serves to enhance the company's positive reputation in the eyes of stakeholders or interested parties and the surrounding community. Corporate reputation reflects how stakeholders perceive a company's actions and can be positive or negative depending on the image conveyed by the company to the public. The linkage between CSR and corporate reputation becomes crucial in ensuring that program or activity implementation achieves the desired goals and has a positive impact on the company's image.

Several studies have been conducted to obtain information on the

relationship between CSR activities and companies. In general, research results show that the purpose of implementing CSR is to enhance the public's perception of a company's concern for the environment or the surrounding community. Here is a summary of some studies that have been conducted. Research by (Widodo et al., 2017) focused on evaluating management's perception of CSR policies at PT. Petrokimia Gresik. The results showed that the management of PT. Petrokimia Gresik understands the principle of corporate social responsibility as an obligation to the government, shareholders, general public, environment, employees, and customers.

(Riani, 2019) her research findings stated that through the evaluation of the significance of individual parameters and linear correlation coefficient tests, it can be concluded that the implementation of social responsibility practices has a significant influence on the level of job satisfaction, commitment, and employee motivation. This analysis indicates a strong correlation between social responsibility practices and these variables. Winata's study (2019) on employees of PT. XYZ found that Corporate Social Responsibility (CSR) has a significant positive effect on the level of engagement and job satisfaction of employees in a multinational company in Iraq. These findings are supported by significant data, confirming the hypothesis that CSR implementation positively affects job satisfaction and the level of employee engagement in the context of a multinational company in Iraq.

This study aims to understand the direct and indirect impacts of the level of community satisfaction, especially beneficiaries, and the extent of stakeholder support for the company in the CSR program activities of PT. Pelabuhan Penajam Banua Taka in carrying out its business activities to maximize profits to achieve desired goals expand operational activities and build the company's economic growth. The company's CSR activities have the potential to provide positive impacts for the organization and its employees, especially in improving their welfare. Through CSR, the company demonstrates care for its employees, creating a perception that the company prioritizes social activities for employees, which in turn enhances employee loyalty and high commitment to the company.

METHODS

The research method is based on positivism philosophy and is used to investigate a specific population or sample. The population size of this research is 700 people, while the sample size is determined using the Slovin formula. Based on the calculation using the Slovin formula, the number of samples used as respondents in this study is 254 respondents. In this research, the outer and inner models are analyzed, and hypotheses are tested, using smart-PLS software. The approach used is the Structural Equation Model (SEM) with variants. The

reason for using SEM in the data analysis of this research is that the SEM model can estimate correlations between variables, namely the relationship between independent and dependent constructs.

RESULTS

Outer Model

In Structural Equation Modeling Partial Least Squares (SEM PLS) analysis, the first step is to design the outer model. The outer model refers to the construction of variables measured by indicators or questions in the research. At this stage, the main goal is to assess the level of construct validity both discriminantly and convergently and test the data reliability based on responses from 254 respondents.

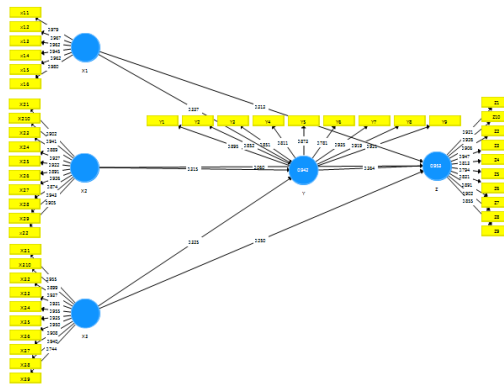


Figure 1. Outer Model SEM-PLS (n = 254)

Convergent Validity

In this study, the convergent validity test is conducted by examining the outer loading values of each indicator on the latent variable being measured. Outer loading is a measure of the extent to which indicators can represent the variability of the measured construct. By examining the outer loading values, the research can assess the extent to which these indicators effectively measure and converge on the latent variable they represent. All indicators in this study have significant outer loading values, with values above 0.50, indicating that each indicator contributes significantly to measuring the latent variable it represents. The high and consistent results of outer loading and outer weights indicate that these indicators have good convergent validity.

Discriminant Validity

A discriminant validity test is used to ensure that indicators measuring different constructs should have lower correlation levels compared to similar indicators. This test involves calculating AVE (Average Variance Extracted), which is used to evaluate how well indicators represent the measured construct.

Table 1. Discriminant Validity

Variable	AVE	Rule of Thumbs
Budget Implementation	0.933	0.50
CSR	0.832	
Communication Transparency	0.842	
Community Satisfaction	0.761	
Community Support	0.775	

Source: Data Processed (2024)

All variables demonstrate good discriminant validity, with an average AVE > 0.50. These results indicate that the indicators measuring each variable effectively represent the variability of the measured constructs, meeting the commonly accepted standards of discriminant validity. The research data shows consistent discriminant validity, ensuring that the indicators used adequately distinguish between different constructs in the context of this study.

Reliability

Reliability testing in SEM PLS involves several methods, including construct reliability, Cronbach's alpha, and composite reliability. Construct reliability measures how well indicators measure the same construct, while Cronbach's alpha measures the internal consistency of these indicators. On the other hand, composite reliability provides an overview of how well these indicators represent the measured construct as a whole.

Table 2. Reliability

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Rule of Thumbs
Budget Implementation	0.986	0.986	0.988	0.70
CSR	0.978	0.978	0.980	
Communication Transparency	0.979	0.981	0.981	
Community Satisfaction	0.960	0.963	0.966	
Community Support	0.967	0.969	0.972	

Source: Data Processed (2024)

Based on the table above, it can be seen that the values of Cronbach's Alpha, rho_A, and Composite Reliability are high for each variable (greater than 0.70), indicating a good level of consistency and reliability of the indicators used. These results meet commonly accepted reliability criteria, strengthening confidence in the reliability of construct measurements in this study. With values that meet the standards, the results of reliability testing support the accuracy and consistency of interpreting the SEM PLS analysis results in this research.

Inner Model

Inner model dalam Smart PLS adalah tahap analisis yang fokus pada hubungan antara konstruk (variabel laten) dan indikatornya dalam suatu model struktural. Pada tahap ini, dilakukan estimasi hubungan

antar konstruk. Hasil dari inner model memberikan gambaran tentang kekuatan dan signifikansi hubungan antar variabel laten, serta konfirmasi terhadap validitas dan reliabilitas konstruk dalam model penelitian.

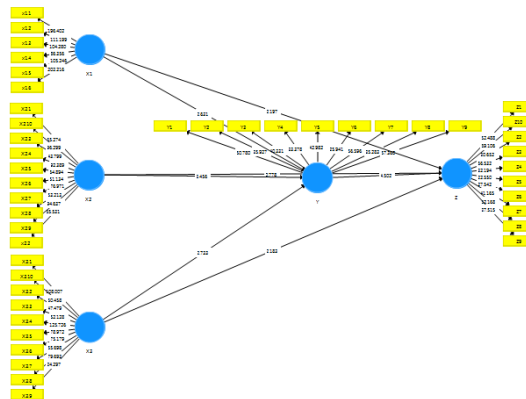


Figure 2. Inner Model

The inner model is an integral part of SEM PLS analysis that helps interpret the complexity of relationships between variables within a structural model framework. From this model framework, several outputs can be analyzed. One output from the inner model in SEM PLS analysis is the path coefficient, which provides an overview of the direct influence between variables in this study. This path coefficient presents information about the strength and direction of relationships between the observed variables.

Table 3. Path Analysis

Path	Sample (O)	Mean (M)	STDEV	T Statistic (O/STDEV)	P Values
Budget Implementation -> Community Support	0.313	0.331	0.149	2.104	0.036
Budget Implementation -> Community Satisfaction	0.337	0.328	0.117	2.890	0.004
Community Satisfaction -> Community Support	0.364	0.368	0.089	4.095	0.000
CSR -> Community Support	0.060	0.049	0.072	0.824	0.411
CSR -> Community Satisfaction	0.315	0.314	0.084	3.765	0.000
Communication Transparency -> Community Support	0.250	0.238	0.113	2.219	0.027
Communication Transparency -> Community Satisfaction	0.325	0.335	0.106	3.066	0.002

Source: Data Processed (2024)

Based on the table above, it can be explained as follows:

1. Budget Implementation -> Community Support: The path coefficient of 0.313 indicates a positive relationship between budget implementation and community support. The t-statistic of 2.104 with a p-value of 0.036 indicates that this relationship is statistically significant.

2. Budget Implementation -> Community Satisfaction: The path coefficient of 0.337 shows a positive relationship between budget implementation and community satisfaction. The t-statistic of 2.890 with a p-value of 0.004 indicates that this relationship is statistically significant.
3. Community Satisfaction -> Community Support: The path coefficient of 0.364 indicates a positive relationship between community satisfaction and community support. The t-statistic of 4.095 with a p-value of 0.000 indicates that this relationship is statistically significant.
4. CSR Program -> Community Support: The path coefficient of 0.060 indicates a positive relationship between the CSR program and community support. The t-statistic of 0.824 with a p-value of 0.411 indicates that this relationship is not statistically significant.
5. CSR Program -> Community Satisfaction: The path coefficient of 0.315 shows a positive relationship between the CSR program and community satisfaction. The t-statistic of 3.765 with a p-value of 0.000 indicates that this relationship is statistically significant.
6. Communication Transparency -> Community Support: The path coefficient of 0.250 indicates a positive relationship between communication transparency and community support. The t-statistic of 2.219 with a p-value of 0.027 indicates that this relationship is statistically significant.
7. Communication Transparency -> Community Satisfaction: The path coefficient of 0.325 shows a positive relationship between communication transparency and community satisfaction. The t-statistic of 3.066 with a p-value of 0.002 indicates that this relationship is statistically significant.

In this study, the community satisfaction variable plays an important role as a mediating variable. Below is the data on the indirect influence between variables:

Table 4. Indirect Effect

Path	Sample (O)	Mean (M)	STDEV	T Statistic (O/STDEV)	P Values
Budget Implementation -> Community Satisfaction -> Community Support	0.123	0.121	0.054	2.265	0.024
CSR -> Community Satisfaction -> Community Support	0.115	0.115	0.041	2.805	0.005
Communication Transparency -> Community Satisfaction -> Community Support	0.118	0.124	0.050	2.373	0.018

The path from Budget Implementation to Community Support through Community Satisfaction has an impact of 0.123, with a T-statistic value of 2.265 and P Values of 0.024, indicating the significance of this indirect influence. Similarly, the paths from CSR Program and Communication Transparency to Community Support through Community Satisfaction have impacts of 0.115 and 0.118,

respectively, with significance shown by their respective T-statistic and P Values. These results illustrate that Community Satisfaction acts as a mediator mediating the relationship between Budget Implementation, CSR Program, and Communication Transparency with Community Support.

Goodness of Fit

The coefficient of determination (R Square) is a way to assess how much variance in endogenous constructs can be explained by exogenous constructs. The value of the coefficient of determination (R Square) is expected to be between 0 and 1. R Square values of 0.75, 0.50, and 0.25 indicate strong, moderate, and weak models, respectively. The criteria for R Square values of 0.67, 0.33, and 0.19 are considered strong, moderate, and weak. In this context, the variable Community Support has an R Square of 0.953, indicating that approximately 95.3% of the variation in Community Support can be explained by other research variables. Meanwhile, the variable Community Satisfaction has an R Square of 0.942, indicating that around 94.2% of the variation in Community Satisfaction can be explained by independent variables. The presence of the Community Satisfaction variable as a mediating variable indicates that some of the influence of independent variables on Community Support is explained through the mediation of Community Satisfaction. With a high coefficient of determination (R Square) above 0.75, this model can be considered a strong model.

DISCUSSION

Direct Influence of Budget Implementation on Community Satisfaction

The research results indicate that budget implementation has a positive impact on public satisfaction at PT. Pelabuhan Penajam Banua Taka (PT. PPBT) with a path coefficient of 0.337. This aligns with the hypothesis stating that budget implementation directly affects public satisfaction. In budget theory, a budget is defined as a short-term work plan involving the allocation of financial resources, and its implementation involves planning, organizing, executing, and controlling. Several definitions of budgets by experts such as Blocher, Nafarin, and Dharmanegara assert that budgets are written plans in quantitative and systematic forms. The functions of budgets, including planning, organizing, motivating, and controlling, support and integrate, ensuring budget implementation as a management control tool. To plan budget positions, coordinate activities, provide motivation, and exercise control, of budgets at PT. PPBT are utilized as guidelines to achieve public satisfaction. The alignment of findings with this theory and concept indicates that budget implementation plays a crucial role in supporting public satisfaction at PT. PPBT.

These research findings align with previous studies conducted by Syarifah Hidayah. In her study titled "Budget Knowledge, Participation Effectiveness, and Accountability about Satisfaction with Performance-Based Budgeting," Hidayah found that satisfaction with performance-based budget implementation is not significantly influenced by budget knowledge but is affected by participation effectiveness. This finding supports and complements the current research, strengthening the understanding that, besides technical aspects, involvement and participation effectiveness also play a crucial role in influencing public satisfaction.

Direct Influence of CSR Programs on Community Satisfaction

The research results show a significant positive relationship between Corporate Social Responsibility (CSR) programs implemented by PT. Pelabuhan Penajam Banua Taka (PT. PPBT) and public satisfaction, with a path coefficient of 0.315 a t-statistic of 3.765, and a p-value of 0.000 indicating statistical significance. Thus, supporting the hypothesis that CSR programs directly influence public satisfaction.

These findings are consistent with the theory of Corporate Social Responsibility (CSR) in Indonesia, which is explicitly regulated in investment and limited liability company laws. These laws make CSR an obligation for companies to implement social responsibility programs by applicable regulations.

Corporate social responsibility, or CSR, is a company's effort to make a positive contribution to the surrounding community. CSR programs can involve various forms, such as public relations, defensive strategies, and activities stemming from the company's vision. In the Indonesian context, CSR programs can be categorized into three categories: Community Relations, Community Services, and Community Empowering. PT. PPBT implements CSR programs focusing on four pillars of social and environmental responsibility, namely health, education, environment, and entrepreneurship. By directly involving the community and executing focused CSR programs, PT. PPBT can create a positive impact on the company's image and strengthen harmonious relations with the local community.

These findings are supported by previous research. For example, a study by A. Arsyad, Sudarijati, and D. Gemina, titled "CSR Programs and Strategies for Improving Community Satisfaction and Socio-Economic Impacts on the Community," shows that community perceptions simultaneously and partially influence CSR. Additionally, CSR implementation through education, health, environment, and basic human needs fulfillment also simultaneously influences the community's socio-economic aspects.

Another study by Iwed Mulyani, Lukas Raditya, and Mukhammad Fatkhullah titled "Index of Community Satisfaction with Corporate Social and Environmental Responsibility Programs of PT. Kilang Pertamina International Refinery Unit II Dumai" confirms that Corporate Social and Environmental Responsibility (CSER) programs positively affect community satisfaction levels through developing CSER program governance.

Similar findings are also evident in the study by Harry Cahyono, Yopi Irianto Panut, Luthfi Nurwati F, Aryo Aji Asmoro titled "IKM Analysis on Mangrove Edupark Tambak Rejo CSR Program by PT. Pertamina Patra Niaga IT Semarang," which shows that CSR Programs have a significant influence on community satisfaction. Overall, these findings provide validity and support that the implementation of CSR programs, especially through aspects of education, health, environment, and fulfilling basic human needs, can provide tangible positive impacts on community satisfaction.

The Direct Influence of Communication Transparency on Community Satisfaction

Research findings indicate a significant positive relationship between communication transparency and public satisfaction at PT. Pelabuhan Penajam Banua Taka (PT. PPBT), with a path coefficient of 0.325. Statistical analysis results show a T-statistic of 3.066 with a p-value of 0.002, indicating statistical significance. This supports the hypothesis that communication transparency plays a crucial role in enhancing public satisfaction.

Transparency theory in this context refers to openness and the obligation to provide complete, accurate, and timely information to all stakeholders. Randi R.W defines transparency as something devoid of hidden motives, accompanied by the availability of complete information necessary for collaboration, cooperation, and being free, clear, and open.

Communication, in this research context, is interpreted as the exchange of verbal and non-verbal information between senders and receivers to influence behavior. Transparent organizational communication signifies a communication process that manifests trust and credibility, potentially fostering employee engagement. Transparent internal communication allows the company to involve employees actively in acquiring and distributing information honestly, valuably, and comprehensively.

Effective communication indicators, such as understanding, satisfaction, influence on attitudes, improved relationships, and actions, become crucial in this research context. Effective communication can create a pleasant atmosphere between the

company and the community, enhance understanding, and influence positive attitudes.

Thus, this research emphasizes the importance of communication transparency as a determinant factor of public satisfaction. Implementing transparency in organizational communication can yield tangible benefits in building trust, enhancing employee engagement, and garnering positive support from the community. In the context of PT. Pelabuhan Penajam Banua Taka, communication transparency can be key to maintaining good relations with the community and achieving sustainable satisfaction.

This research aligns with several previous studies supporting key findings in the context of public satisfaction. Nurbiya Tengkeran's research on "The Role of Communication and Services in Improving Public Satisfaction" shows that communication and services significantly and positively influence public satisfaction. This finding supports the current research findings that find a positive relationship between communication transparency and public satisfaction at PT. Pelabuhan Penajam Banua Taka (PT. PPBT).

Nadhifa Khanza's study titled "CSR Communication Strategy in Enhancing the Company's Image of PT. Angkasa Pura I Yogyakarta" also contributes to understanding communication strategies in the context of Corporate Social Responsibility (CSR). The findings indicate that communication strategies in CSR programs, encompassing thirteen steps of communication strategy formulation, can impact the company's image. Although the focus of this research is different, the concept of communication strategies can be widely applied to understand how CSR communication can shape public perception and positive engagement.

Nuning Widya Hastuti, Dadang Kuswana, and Indira Sabet Rahmawaty's research on "PT. Holcim Indonesia, Tbk's Strategy in Empowering the Muslim Community" states that community empowerment strategies in CSR programs significantly and positively influence public satisfaction. This research result provides an additional perspective that community empowerment aspects in CSR programs can be determinant factors of public satisfaction.

Overall, findings from previous research reinforce and complement this research. The interconnectedness between communication, services, CSR strategies, and community empowerment as factors influencing public satisfaction becomes a concept that is increasingly robust and relevant in the context of sustainable corporate management.

The Direct Influence of Budget Implementation on Community Support for the Company

Based on the research findings, budget implementation has a significant positive relationship with community support at PT. Pelabuhan Penajam Banua Taka (PT. PPBT), as indicated by a path coefficient of 0.313, with a T-statistic of 2.104 and a p-value of 0.036 showing statistical significance. Budget implementation, as the organizational work plan in quantitative and temporal dimensions, plays a key role in garnering community support. The alignment between budget plans and community needs and expectations is a crucial factor in gaining support. The theory of community as a result of adaptation and behavioral formation of its members to the organization, and the definition of support as moral and material efforts to motivate individuals or communities, forms the basis for understanding the importance of the relationship between budget implementation and community support. Thus, involving the community as stakeholders in budget preparation and implementation is key to achieving maximum support.

This research is supported by several relevant previous studies. Yunita Evasari's research on CSR program implementation at PT. Khotai Makmur Insan Abadi (KMIA) shows that community support significantly and positively influences the company's image in CSR programs, which aligns with the finding of a positive relationship between budget implementation and community support in this research. Iswiyanti Rahayu also provides perspective regarding CSR program implementation, stating that CSR program implementation is not yet optimal, which can be inferred to the finding that budget implementation plays a crucial role in garnering community support. Belianus Patria Latuheru, in a different context, highlights the influence of budget participation and budget gaps on organizational commitment as a moderating variable. Although the context is different, the influence of organizational commitment on the relationship between budget participation and budget gaps can provide insights into the importance of involvement and sustained support from various parties, including the community, in organizational budgeting contexts.

The Direct Influence of CSR Programs on Community Support for the Company

The analysis results indicate a positive relationship between CSR programs implemented by PT. Pelabuhan Penajam Banua Taka (PT. PPBT) and community support, but statistically, this relationship is not significant. This finding rejects the hypothesis that CSR programs directly influence community support for the company.

CSR (Corporate Social Responsibility) theory can serve as a basis for discussing this finding. CSR is a concept where companies integrate concerns for social, environmental, and economic aspects into their business operations. In this context, CSR programs are expected to build a positive company image in the eyes of the community and garner support.

However, the statistically insignificant results can be explained by certain factors, such as the complexity of the community, which may require more time to respond to CSR programs, or external factors affecting the community's perception of the programs.

Community support is a crucial element in the success of CSR programs, and although the statistical results do not reach the expected level of significance, companies can reassess their communication strategies and CSR program implementation to strengthen relationships with the community. By understanding CSR theory and previous community support theories, companies can continue to improve and adjust their CSR programs to be more effective and significantly increase community support.

The Direct Influence of Communication Transparency on Community Support for the Company

Research findings indicate a significant positive relationship between communication transparency and community support at PT. Pelabuhan Penajam Banua Taka (PT. PPBT), as indicated by a path coefficient of 0.250, with a T-statistic of 2.219 and a p-value of 0.027 showing statistical significance. The concept of communication transparency, encompassing openness of information and clarity in delivery, depicts that PT. PPBT provides information openly to the community. The theory of communication transparency, as defined by Randi R.W, Tjokroamidjojo, and Hidayat, supports the understanding that openness and the obligation to provide complete, accurate, and timely information to stakeholders are essential in building community support. The research context at PT. PPBT, located in North Penajam Paser Regency, East Kalimantan Province, reinforces the urgency of transparency in conducting corporate social responsibility.

Previous research by Ricky and Muh on public information openness in Indonesia showed results that the implementation of information openness positively influences the expansion of good governance application in the governance system. This finding aligns with this research, where communication transparency at PT. PPBT also contributes to community support, creating a strong foundation for good governance practices. Additionally, Ending Retnowati's research stating that the implementation of public information openness significantly influences governance administration provides

additional insights into the importance of transparency in the context of corporate social responsibility implementation.

Abraham Wahyu Nugroho's research on corporate CSR communication in Indonesia in 2017 highlights the diversity of corporate social responsibility issues. Although not directly related to communication transparency, the concept of CSR communication still reflects the need for companies to communicate effectively with stakeholders. Thus, this research result can be seen as a contribution to understanding that communication transparency is a key element in building community support, especially in the context of corporate social responsibility at PT. PPBT.

The Direct Influence of Community Satisfaction on Community Support for the Company

Based on the research, it was found that there is a significant positive relationship between community satisfaction at PT. Pelabuhan Penajam Banua Taka (PT. PPBT) and community support, as indicated by a path coefficient of 0.364, a T-statistic of 4.095, and a p-value of 0.000, indicating statistical significance. This finding supports the hypothesis that community satisfaction influences community support for the company. Conceptually, this is consistent with CSR theory, which emphasizes the importance of positive responses and community satisfaction as a result of CSR program implementation. Additionally, this finding aligns with previous research, such as Dendy Jaya Putra's study, which showed that the level of participation and community satisfaction positively influence CSR programs at PT. Pertamina. Usailan Oemar and Zulpaidah's research on PT. Kirana Musi Persada also supports this finding by demonstrating that CSR programs significantly influence community satisfaction. Meanwhile, Muhammad Iqbal's study on PT. Indocement Tunggal Prakarsa Tbk confirms that performance in providing services to beneficiaries has a positive and significant effect on community satisfaction. Overall, this finding reinforces the understanding that community satisfaction plays a key role in building community support, and successful CSR efforts can increase both satisfaction and support levels.

Community satisfaction is defined as the positive outcome of interactions between the company and the local community in the context of empowerment, education, and welfare. CSR theory, which serves as the conceptual basis of the research, emphasizes that companies that can create positive impacts on society will gain stronger support. Therefore, the research results enhance the understanding of the success of CSR programs at PT. PPBT is measured not only by social responsibility aspects but also by the

level of community satisfaction, which can form the basis of sustainable support.

The Role of Community Satisfaction in Mediating the Influence of Budget Implementation on Community Support for the Company

In this study, the role of community satisfaction as a mediator in linking budget implementation to community support at PT. Pelabuhan Penajam Banua Taka (PT. PPBT) was analyzed. The analysis results indicate that budget implementation indirectly influences community support through community satisfaction, consistent with the research hypothesis. The significant path coefficient for community satisfaction, with a T-statistic of 2.265 and a p-value of 0.024, confirms the statistical significance of this relationship. This means that budget implementation positively affects community satisfaction, which in turn mediates its influence on community support. These findings support the importance of creating community satisfaction as an effective mediator in obtaining better support from the community. The practical implication is that companies can enhance community support through better budget implementation by ensuring that community satisfaction is the primary focus in planning and implementing budgetary programs.

This study can be linked to previous research, such as Arum Nurrachmawati's study on CSR implementation at Perum Jasa Tirta Kota Malang. Arum Nurrachmawati's research findings highlight the importance of maximizing the evaluation stage in CSR programs for better decision-making. In this context, budget implementation in the current study can enrich the understanding of the evaluation stage by emphasizing community satisfaction as a critical indicator in evaluating the effectiveness of CSR programs.

Furthermore, Suswita Roza's research on the planning, implementation, and evaluation of CSR programs provides a perspective that aligns with this study. Their findings show that planning, implementation, monitoring, and evaluation of CSR programs affect program implementation. In this regard, budget implementation can be considered as one aspect of planning and monitoring that influences CSR implementation.

The research by I Putu Tedy Arya Wahyudi and I Gede Agus Pertama Yudiantara on the disclosure of budgeting processes and accountability in implementing CSR funds at PDAM Kabupaten Buleleng is also relevant. Their findings indicate that the budgeting and accountability processes affect CSR. In this context, budget implementation in the current study can be seen as part of the budgeting process that plays a crucial role in influencing CSR.

These three studies support the findings of this research by demonstrating that aspects such as evaluation, planning, and budgeting influence the implementation of CSR programs. Thus, the findings of this study can be seen as an additional contribution to understanding the complexity of CSR implementation and its relationship with community satisfaction and support. Overall, the integration of these findings enriches our understanding of CSR practices and their implementation in a corporate context.

The Role of Community Satisfaction in Mediating the Influence of CSR Programs on Community Support for the Company

The results indicate that community satisfaction plays a significant mediating role. The hypothesis that CSR programs indirectly influence Community Support through Community Satisfaction was found to be supported, with a t-statistic value of 2.805 and a p-value of 0.005 indicating statistical significance. This finding is consistent with CSR theory, emphasizing the importance of positive responses and community satisfaction as outcomes of CSR program implementation. The research findings align with previous studies by Ni Putu Yeni Astiti and Putu Wenny Saitri, which found that CSR has a negative impact on community welfare but a positive impact on the company's image, providing additional insights into the complexity of CSR effects. Nurul Fajri Indah Lestari and Tubagus Hasanuddin's study on community satisfaction with CSR program implementation confirms that community satisfaction positively influences CSR implementation with stakeholder support, supporting the finding that community satisfaction is a key factor in supporting CSR programs. Hildawati's study, which showed that IKM (Small and Medium Enterprises) tuna fishermen groups influence CSR programs, further strengthens these findings by emphasizing that stakeholder participation and satisfaction, in this case, IKM, have a positive impact on CSR programs. As a practical implication, companies can prioritize efforts to enhance community satisfaction as a strategy to gain stronger and more sustainable support for their CSR programs. Therefore, it can be said that by focusing on increasing community satisfaction, PT. Pelabuhan Penajam Banua Taka can obtain stronger and more sustainable support from various stakeholders. The company can consider strategies that focus on community welfare, corporate image, as well as the participation and satisfaction of tuna fishermen groups (IKM) as an integral part of CSR efforts.

The Role of Community Satisfaction in Mediating the Influence of Communication Transparency on Community Support for the Company

This research indicates that community satisfaction can mediate the influence of communication transparency on community support for

the company, with a t-statistic of 2.373 and a p-value of 0.018. This is consistent with customer satisfaction theory, which emphasizes customers' feelings of pleasure or disappointment based on the comparison between product or service performance and their expectations. The definition of community satisfaction also refers to the level of consumer satisfaction after comparing what they received with their expectations. Transparency, as a key factor, refers to clarity and openness of information, which has a positive impact on public trust. These theories support the finding that community satisfaction serves as an important mediation linking communication transparency with community support. Previous studies, such as Sitti Murniati Muhtar, Abdullah, and Zul Eman's research, also show that communication strategies and transparency have a positive impact on community acceptance of companies and CSR programs, providing additional support for these findings. Therefore, it can be said that the implementation of communication transparency at PT. Pelabuhan Penajam Banua Taka can enhance community satisfaction with the company's services and activities. By understanding the needs and expectations of the community, the company can improve the quality of its services and ensure transparency in delivering information to the public. In this context, the research findings can serve as a strategic foundation for PT. Pelabuhan Penajam Banua Taka in building stronger community support through increased communication transparency.

CONCLUSION

The budget implementation at PT. Pelabuhan Penajam Banua Taka (PT. PPBT) has a positive impact on community satisfaction. With a well-planned budget, the company can optimize the use of financial resources, potentially supporting port development and improving the quality of services to the community.

The Corporate Social Responsibility (CSR) program implemented by PT. PPBT directly influences community satisfaction. This underscores the importance of implementing CSR programs as an effort to obtain positive responses from the community.

Transparency in communication positively affects community satisfaction. Clear and open communication can build trust and credibility for the company, as well as empower employees to actively participate in the communication process.

Budget implementation also correlates positively with community support. The alignment of budget plans with the expectations and needs of the community can strengthen support for the company.

Although not statistically significant, CSR programs still have a positive relationship with community support. This indicates the complexity of external factors that may influence the results. Transparency in communication also contributes positively to

community support. Openness in conveying information can strengthen relationships with the community.

Further research can explore external factors that may influence the relationship between CSR programs and community support. The local social and cultural context can be important variables to consider. Additionally, comparing with other industry sectors can provide a deeper understanding of how CSR programs and communication transparency may vary across different industry contexts.

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