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From Corporate Narratives to Public Trust: Exploring CSR Communication and Social Impact in Southeast Asia's Digital Era

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ABSTRACT

Corporate Social Responsibility (CSR) has increasingly emerged as a pivotal mechanism through which corporations in Southeast Asia build public trust and deliver measurable social impact. In the digital era, the communication of CSR activities through online platforms has transformed the way organizations engage with stakeholders and society at large. This study investigates the relationship between CSR communication strategies, public trust, and social impact among corporations operating in Indonesia and Southeast Asia. Employing a systematic literature; review and qualitative content analysis of peer-reviewed studies indexed in Scopus (2020–2025), this paper examines how digital CSR communication channels, transparency, and civic engagement mediate corporate-society relationships. Findings reveal that companies that integrate transparent, digitally mediated CSR communication significantly enhance public trust and generate sustainable social impact across local communities. The study further identifies key communication challenges including digital literacy disparities, cultural variation in CSR perception, and the gap between CSR disclosure and actual community outcomes. This paper contributes to the broader discourse on corporate communication, civic engagement, and digital culture in Southeast Asia, with implications for policy, practice, and academic inquiry.

1. Introduction

The proliferation of digital platforms has fundamentally restructured the landscape of corporate social responsibility (CSR) communication. Companies no longer confine their social narratives to periodic annual reports or press releases; instead, they distribute CSR content continuously across Instagram, TikTok, YouTube, LinkedIn, and corporate websites (*Du et al., 2010; Kim & Ferguson, 2018*). This structural shift carries profound implications: while digital channels amplify reach and deepen stakeholder engagement, they simultaneously expose corporate social claims to unprecedented levels of public scrutiny and skepticism (*Rim & Kim, 2016; Haigh & Brubaker, 2010*).

Indonesia occupies a strategically important yet understudied position within this digital CSR landscape. As ASEAN's largest economy and home to over 167 million active social media users—the fourth-largest user base globally (*We Are Social, 2024*)—Indonesia represents a critical testing ground for CSR communication theories developed predominantly in Western, high-income market contexts (*Jamali et al., 2022; Idemudia, 2011*). The institutional environment in Southeast Asia differs markedly from Western contexts: lower baseline institutional trust, higher power distance, collectivist cultural orientations, and rapidly evolving regulatory frameworks for sustainability disclosure create a distinct communication ecology that existing models inadequately address (*Hofstede et al., 2010; Visser, 2008*).

Extant research on digital CSR communication predominantly employs consumer survey methodologies (*Zhang et al., 2023; Kim & Park, 2023*), which capture perceptual outcomes but remain blind to the actual communicative strategies and content quality that generate those outcomes. This methodological gap is particularly consequential: understanding *what* corporations communicate—not merely how it is perceived—is essential for identifying the mechanisms that link communication quality to public trust and social impact. The present study addresses this gap through qualitative content analysis (QCA) of secondary data: the actual CSR communication artefacts produced by companies, including sustainability reports, official social media content, and news coverage.

This study is guided by three research questions: (RQ1) What are the dominant patterns of digital CSR communication among major corporations operating in Indonesia and Southeast Asia? (RQ2) How do these communication patterns differ in their capacity to build public trust and demonstrate social impact? (RQ3) What systemic gaps exist between corporate CSR narratives and verifiable evidence of social impact?

The study makes three principal contributions. First, it enriches CSR communication scholarship with empirically grounded evidence from a Southeast Asian context, advancing beyond the geographical bias toward Western markets. Second, it provides a content-based analytical framework—rather than a perceptual one—for evaluating the quality and effectiveness of corporate CSR communication. Third, it identifies actionable disclosure gaps with direct implications for corporate governance, regulatory policy, and academic inquiry.

Theoretical Foundations

Signaling Theory

Signaling theory (*Spence, 1973*) posits that in markets characterized by information asymmetry, high-quality actors invest in observable, costly signals to credibly communicate their quality to less-informed parties. Applied to CSR communication, the theory predicts that companies with genuine social commitments will produce more detailed, consistent, and verifiable CSR content signals that are costly to produce and therefore diagnostically meaningful (*Connelly et al., 2011*). Conversely, vague, unverified, or inconsistent CSR narratives function as weak signals that rational stakeholders should discount or interpret as indicators of greenwashing (*Hawn & Ioannou, 2016*). In the digital context, signal quality is amplified by interactivity: companies that respond substantively to stakeholder queries produce stronger trust signals than those engaged in one-way broadcasting (*Cho et al., 2017*).

Stakeholder Theory

Stakeholder theory (*Freeman, 1984*) frames CSR as a relational practice directed at a network of actors consumers, communities, employees, investors, and regulators whose interests must be proactively managed. In the digital environment, this network is both expanded and empowered: social media transforms passive stakeholders into active participants who co-create, challenge, and amplify CSR narratives (*Etter et al., 2019; Post et al., 2002*). Effective digital CSR communication, from a stakeholder theory perspective, is not merely broadcast content but a relational process of engagement, dialogue, and co-legitimation. Companies that treat digital platforms as engagement infrastructure rather than advertising channels are better positioned to build durable stakeholder trust (*Morsing & Schultz, 2006*).

Social Identity Theory

Social identity theory (*Tajfel & Turner, 1979*) explains why consumers respond emotionally to CSR: when a company's publicly expressed values align with a consumer's group identity, identification processes foster trust and loyalty through self-enhancement and self-continuity motives (*Bhattacharya & Sen, 2003*). In the Indonesian context, where communal and religious identity markers are salient in consumption behavior, CSR narratives that resonate with collective values—environmental stewardship, community welfare, and religious philanthropy—carry particularly strong identity-signaling potential. This theoretical lens helps explain why certain communication styles (community-centered storytelling, participatory campaigns) generate stronger trust responses than others.

Digital CSR Communication: Dimensions and Effectiveness

Digital CSR communication encompasses the deployment of online platforms and channels by corporations to disclose, explain, and dialogize their social responsibility activities to public audiences (*Kim & Ferguson, 2018*). Three dimensions have been identified as determinants of communication effectiveness in the extant literature: (1) **transparency**—the degree of openness regarding program scope, budget, and outcomes; (2) **consistency**—the alignment between communicated narratives and actual practices across time and platforms; and (3) **dialogicity**—the capacity for responsive, two-way interaction with stakeholders (*Morsing & Schultz, 2006; Grunig & Hunt, 1984*). Research consistently demonstrates that these dimensions function synergistically: transparency without dialogicity limits stakeholder engagement, while dialogicity without transparency may be perceived as performative rather than substantive (*Lee & Roh, 2023*).

Media richness theory (*Daft & Lengel, 1986*) further suggests that channel-message fit moderates communication effectiveness: complex, value-laden content such as CSR messaging benefits from rich, multimedia channels capable of conveying nuance and emotional depth. This theoretical prediction aligns with empirical evidence that video-based CSR narratives generate higher engagement and more positive sentiment than text-based disclosures on social media platforms (*Kim & Park, 2023*).

Public Trust as an Outcome of CSR Communication

Public trust in the CSR context is a multidimensional construct encompassing cognitive dimensions (perceived competence and credibility) and affective dimensions (perceived sincerity and shared values) (*Mayer et al., 1995*). Trust formation in digital environments is particularly sensitive to authenticity cues: consumers systematically discount CSR messages they perceive as self-promotional, inconsistent, or unsubstantiated (*Alhouti et al., 2016; Rim & Kim, 2016*). Meta-analytic evidence confirms that CSR communication quality positively predicts consumer trust, brand loyalty, and purchase intention across diverse industries and cultural contexts (*Palmatier et al., 2006; Du et al., 2010*).

In the Southeast Asian context, where institutional trust in government and corporations tends to be moderate to low (*Hofstede et al., 2010*), the trust-building function of CSR communication carries heightened significance. Word-of-mouth credibility is disproportionately high relative to official corporate sources, making community-level validation of CSR claims a critical trust mechanism (*We Are Social, 2024; Fatma et al., 2020*).

The Disclosure-Impact Gap

Social impact refers to measurable changes in social, economic, and environmental conditions resulting from CSR activities (Carroll & Shabana, 2010). Theoretically, there is a significant and ongoing gap between the information companies communicate (outputs and activities) and the actual demonstrable results (outcomes and impacts). Hawn and Ioannou (2016) theorize this as "decoupling," a strategic separation between symbolic actions (communication) and substantive actions (practices). Decoupling in CSR communications is increasingly recognized as a harbinger of greenwashing scandals and a crisis of public trust, particularly in the information-saturated digital environment, where contradictions between claims and evidence are quickly exposed by civil society actors and investigative journalism (Etter et al., 2019). Indonesia's regulatory framework, particularly OJK Regulation 51/2017 (Regulation on Sustainable Finance), which mandates standardized sustainability reporting for entities in the financial sector, can be seen as an institutional effort to bridge this gap. However, the extent to which regulatory compliance translates into disclosure of information that is easily communicated, publicly available, and relevant to stakeholders remains an unresolved empirical question, and this study addresses that point.

Literature Synthesis and Research Gaps

Table 1. Synthesis of Selected Prior Studies on Digital CSR Communication

Author(s)	Focus	Method / Sample	Key Findings	Gap Addressed
Zhang et al. (2023)	CSR signals & brand trust	SEM / 1,240 Chinese consumers	CSR communication increases brand trust by 34%; sincerity moderates the effect.	No content analysis; limited to perception; Western-centric market.
Pérez & Rodríguez (2022)	CSR disclosure & stakeholder engagement	Content analysis / 85 EU firms	Transparent disclosure increases stakeholder engagement 2.1×; sector moderates effect.	Confined to European context; no Southeast Asian institutional comparison.
Kim & Park (2023)	Social media CSR & purchase intention	Online experiment / 502 South Korean Millennials	Emotional framing outperforms factual framing; dialogic features enhance engagement.	Single country; experimental, not naturalistic; no secondary data from firms.
Jamali et al. (2022)	CSR in emerging markets	Qualitative / 60 MENA executives	Institutional context shapes CSR scope; regulatory void creates accountability gap.	MENA-focused; no Southeast Asia; no content analysis of communication artefacts.
Etter et al. (2019)	Social media & organizational reputation	Content & discourse analysis / MNCs	Digital platforms reshape stakeholder expectations; two-way dialogue is critical.	Broad scope; does not focus on ASEAN; limited industry specificity.
Lee & Roh (2023)	CSR authenticity, channel fit & consumer trust	Survey / 413 omnichannel consumers	Authenticity and channel-message fit jointly predict consumer trust; mediated by perceived transparency.	Perceptual measure only; no analysis of actual corporate content produced.
This Study	QCA of digital CSR communication patterns & social impact disclosure in SE Asia (2020–2024)	Qualitative content analysis / 45 units from 15 Indonesian & ASEAN firms	3 dominant patterns identified; dialogic communication builds strongest trust; 62% of units lack verifiable impact data.	Fills SE Asian empirical gap; shifts from perception to content; bridges communication quality and disclosure accountability.

Note. MENA = Middle East and North Africa; SEM = Structural Equation Modeling; EU = European Union; QCA = Qualitative Content Analysis; MNCs = Multinational Corporations.

2. Method

2.1 Research Design and Epistemological Positioning

This study adopts a qualitative content analysis (QCA) design rooted in an interpretivist epistemological tradition (*Schreier, 2012; Krippendorff, 2018*). QCA was selected as the primary method because it enables systematic, theory-informed examination of meaning, strategy, and quality embedded in communicative artefactsdimensions that survey-based perceptual measures cannot access directly. The research questions are inherently interpretive: they concern *how* corporations construct CSR narratives and *which* communicative strategies are associated with observable indicators of public trust and social impact accountability. This design is consistent with a growing body of organizational communication research that combines secondary data sources with rigorous coding protocols to generate both descriptive and theoretically generative findings (*Braun & Clarke, 2006; Elo & Kyngäs, 2008*).

2.2 Data Sources and Units of Analysis

Three categories of publicly accessible secondary data were integrated to ensure source triangulation:

(1) Corporate Sustainability Reports — Annual or biennial sustainability/CSR reports published by sample companies (2020–2024), accessed through official corporate websites and the Indonesia Stock Exchange (IDX) sustainability disclosure portal.

(2) Official Social Media Content — Posts on Instagram, LinkedIn, and YouTube directly addressing CSR initiatives, accessed via public platform archives and the Internet Archive's Wayback Machine. Selection criteria required explicit reference to a named CSR program, community initiative, or sustainability commitment.

(3) Online News Coverage — Articles from credible Indonesian and regional media outlets (Kompas, Bisnis Indonesia, The Jakarta Post, Channel NewsAsia) covering sample companies' CSR programs, accessed via LexisNexis and open-access archives.

The **unit of analysis** is defined as a discrete CSR communication episode—a single, coherent piece of content (one report chapter, one post, one news article) addressing a specific CSR program or initiative. This operationalization follows *Neuendorf (2017)*'s guidance on unit definition in content analysis. A total of 45 units from 15 companies were selected through purposive sampling (see Table 2).

2.3 Sample Composition

Table 2. Sample Profile: Companies, Sectors, and Analytical Units

Company	Sector	Country/Region	Data Source(s)	Period	Units
Pertamina	Energy / SOE	Indonesia	Sustainability Report, Instagram	2021–2023	4
Bank Rakyat Indonesia	Banking / SOE	Indonesia	CSR Report, LinkedIn, News	2020–2023	3
Unilever Indonesia	FMCG	Indonesia	Sustainability Report, YouTube	2020–2024	4
Telkom Indonesia	Telecommunications	Indonesia	Annual Report, Instagram	2021–2024	3
Bank Mandiri	Banking / SOE	Indonesia	CSR Report, News Coverage	2020–2023	3
Indofood Sukses Makmur	Food & Beverage	Indonesia & ASEAN	Sustainability Report, YouTube	2021–2023	3

Company	Sector	Country/Region	Data Source(s)	Period	Units
Grab Holdings	Technology / Transport	SE Asia (8 countries)	Social Impact Report, LinkedIn, News	2020–2024	4
Gojek / GoTo	Technology	Indonesia & ASEAN	Impact Report, Instagram	2021–2024	3
CIMB Niaga	Private Banking	Indonesia	Sustainability Report, News	2020–2022	3
Astra International	Automotive / Conglomerate	Indonesia	CSR Report, YouTube	2020–2023	3
Sea Limited (Shopee)	e-Commerce	SE Asia (7 countries)	CSR Report, Instagram, News	2021–2024	3
Maybank Indonesia	Banking	Indonesia & ASEAN	Sustainability Report, LinkedIn	2020–2023	3
Sinar Mas Group	Forestry / Plantation	Indonesia	ESG Report, News Coverage	2020–2023	2
Tokopedia	e-Commerce	Indonesia	Impact Report, Instagram	2021–2024	3
Perusahaan Listrik Negara (PLN)	Energy / SOE	Indonesia	CSR Report, YouTube, News	2020–2024	3
TOTAL	**15 Companies**	**5 Sectors**	**3 Source Types**	**2020–2024**	**45 Units**

Note. SOE = State-Owned Enterprise; FMCG = Fast-Moving Consumer Goods; ASEAN = Association of Southeast Asian Nations; ESG = Environmental, Social, and Governance.

2.4 Codebook Development and Coding Procedure

A structured codebook was developed through a deductive-inductive process (*Mayring, 2014*). Deductive codes were derived from the three theoretical frameworks; inductive codes emerged from a pilot analysis of 10 units (not included in the main analysis). The final codebook comprised four primary analytical dimensions:

Dimension 1 — Communication Strategy: Impact Storytelling; Digital Community Engagement; Indicator-Based Disclosure; Hybrid approaches.

Dimension 2 — Transparency Indicators: Quantitative impact data availability; Reference to GRI Standards, SDGs, or POJK 51/2017; Third-party verification or audit; Disclosure of program budget or financial allocation.

Dimension 3 — Dialogicity Indicators: Evidence of two-way interaction (comments, Q&A); Response time to public queries (<24 hrs); User-generated content integration; Co-creation with beneficiary communities.

Dimension 4 — Public Trust Signals: Engagement rate indicators; Sentiment of public comments; Positive media coverage; External awards or certifications.

Two trained coders independently coded all 45 units. Inter-coder reliability was assessed using Cohen's Kappa (κ). The obtained κ = 0.83 for the dominant pattern classification and κ = 0.79 for transparency indicator coding indicate substantial agreement (*Landis & Koch, 1977*), exceeding the 0.70 threshold recommended for content analysis studies (*Neuendorf, 2017*). Discrepancies were resolved through structured consensus discussion. Final themes were organized using thematic analysis procedures (*Braun & Clarke, 2006*), producing theoretically coherent pattern descriptions.

2.5 Validity, Reliability, and Ethical Considerations

To ensure research quality, four validity criteria were applied (*Lincoln & Guba, 1985*): (1) **credibility** — achieved through source triangulation (three data types per company) and member checking of pattern descriptions against extant empirical literature; (2) **transferability** — maximized by providing thick description of the analytical context; (3) **dependability** — ensured through full codebook documentation and audit trail; (4) **confirmability** — maintained through reflexive documentation of coder positionalities. All data analyzed are publicly available; no personal data were collected, rendering formal ethics approval unnecessary under Indonesian and international research ethics guidelines.

Key limitations include: (1) the study necessarily overrepresents large, publicly reporting corporations, precluding generalization to SMEs; (2) secondary data are self-disclosed, introducing potential self-presentation bias; (3) the 2020–2024 period spans the COVID-19 pandemic, which atypically shifted CSR priorities and communication volumes; and (4) findings reflect the ASEAN context and may not generalize to other emerging market regions with different institutional configurations.

3. Result and Discussion

3.1 Three Dominant Patterns of Digital CSR Communication

Analysis of the 45 units identified three analytically distinct though not mutually exclusive patterns of digital CSR communication. Table 3 presents the defining characteristics, representative examples, and frequency distribution of each pattern.

Table 3. Dominant Patterns of Digital CSR Communication: Characteristics and Distribution

Pattern	Definition	Content Characteristics	Representative Companies	Frequency (%)
Pattern 1 Impact Storytelling	Prioritizes personal narratives of beneficiaries, documentary-style video content, and community case studies as the primary vehicle for CSR communication. Foregrounds emotional and relational dimensions of social impact.	• Beneficiary first-person testimonials • Visual-dominant format (video/photo) • Empathic, humanistic language • Minimal quantitative data • High organic social reach	Gojek/GoTo, BRI, Tokopedia, PLN	40% (n = 18)
Pattern 2 Digital Community Engagement	Prioritizes two-way dialogic interaction, participatory campaigns, and active responsiveness to public commentary as the primary communication strategy.	• Interactive Q&A sessions / polls • Hashtag-driven community campaigns • Verified comment response (<24 hrs)	Grab, Unilever Indonesia, Telkom, CIMB Niaga	33% (n = 15)

Pattern	Definition	Content Characteristics	Representative Companies	Frequency (%)
		• User-generated content integration • Cross-platform narrative consistency		
Pattern 3 Indicator-Based Disclosure	Foregrounds quantitative impact metrics, international reporting standards (GRI, SDGs), and third-party verification as the primary evidence of CSR accountability.	• GRI Standards / SDG alignment tables • Quantitative impact KPIs • Independent assurance statements • POJK 51/2017 regulatory compliance • Year-on-year progress tracking	Pertamina, Astra, Sinar Mas, Bank Mandiri	27% (n = 12)

Note. Frequency calculated from total of 45 analytical units. Companies may employ hybrid approaches across patterns. GRI = Global Reporting Initiative; SDGs = Sustainable Development Goals; KPIs = Key Performance Indicators; POJK = Peraturan Otoritas Jasa Keuangan (Indonesian Financial Services Authority Regulation).

3.2 Differential Effects on Public Trust Indicators

Cross-unit analysis reveals a consistent and theoretically coherent pattern: Pattern 2 (Digital Community Engagement) is most strongly associated with indicators of sustained public trust. Companies employing dialogic strategies—particularly Grab and Unilever Indonesia demonstrate measurably higher engagement rates, more positive public comment sentiment, and lower incidence of public skepticism regarding CSR claims. Grab's 'GrabForGood' campaign, which featured beneficiary co-creation and real-time response protocols, generated community endorsement that extended organically to mainstream media coverage, amplifying credibility without additional advertising spend.

Pattern 3 (Indicator-Based Disclosure) is most strongly associated with institutional trust indicators: investor confidence signals (ESG ratings, sustainability index inclusion) and regulatory commendations. Pertamina's GRI-aligned sustainability reporting was referenced in three independent media analyses as a benchmark for transparency in the Indonesian energy sector—demonstrating that rigorous disclosure generates third-party validation that dialogic communication alone cannot replicate.

Pattern 1 (Impact Storytelling) generates the highest organic social media reach and the strongest immediate emotional resonance. However, units relying exclusively on narrative storytelling without verification show the highest vulnerability to public skepticism and greenwashing accusations in subsequent news cycles. BRI's 'Desa BRILiaN' campaign, while initially generating strong community engagement, faced media scrutiny when journalists reported inconsistencies between narrative claims and ground-level implementation—illustrating the trust risk inherent in emotionally compelling but evidentially thin communication.

3.3 Disclosure Quality and the Impact-Accountability Gap

Table 4 presents the distribution of six disclosure quality indicators across the three communication patterns. The findings reveal a substantial and systematic accountability gap in CSR communication.

Table 4. Disclosure Quality Indicators by Communication Pattern

Quality Indicator	Pattern 1: Impact Storytelling (n = 18)	Pattern 2: Community Engagement (n = 15)	Pattern 3: Indicator Disclosure (n = 12)	Overall (N = 45)
Quantitative impact data present	22% (4/18)	47% (7/15)	92% (11/12)	49%
Reference to GRI / SDGs / POJK 51/2017	11% (2/18)	40% (6/15)	100% (12/12)	44%
Third-party verification or independent audit	6% (1/18)	27% (4/15)	75% (9/12)	31%
Public comment response within 24 hours	28% (5/18)	87% (13/15)	33% (4/12)	49%
Beneficiary community voice included	83% (15/18)	60% (9/15)	42% (5/12)	64%
Cross-platform narrative consistency	44% (8/18)	73% (11/15)	83% (10/12)	64%
Program budget or financial disclosure	6% (1/18)	13% (2/15)	67% (8/12)	24%

Note. Percentages calculated within each pattern. POJK = Peraturan Otoritas Jasa Keuangan; GRI = Global Reporting Initiative; SDGs = Sustainable Development Goals.

The most striking finding from Table 4 is the extremely low rate of third-party verification across all patterns (31% overall), with Pattern 1 units virtually absent from independent audit (6%). Financial disclosure is even more limited: only 24% of all units included program budget or financial allocation information, dropping to 6% for Pattern 1. These figures indicate that the majority of CSR communication in the sample prioritizes narrative construction over substantive accountability—a pattern consistent with Hawn and Ioannou's (2016) decoupling thesis applied to the Southeast Asian context.

Discussion

Communication Strategy and Trust: A Signaling Perspective

The finding that Pattern 2 (Digital Community Engagement) consistently produces sustainable public trust metrics is theoretically consistent with the signaling framework (Spence, 1973; Connelly et al., 2011). Interactive, two-way communication is a costly and difficult-to-fake signal. It requires organizational infrastructure (a responsive community management team), institutional commitment (a consistent engagement policy), and a genuine stakeholder orientation. Companies that do not strive to maintain, or are unable to maintain, substantive dialogue will struggle to maintain the appearance of interactive engagement over the long term without being exposed by actively engaged citizens. This "costly signaling" characteristic makes dialogue highly reliable as a credible indicator of trust in a digital environment of intense scrutiny.

The vulnerability of Pattern 1 (Impact Storytelling) to skepticism when not validated is consistent with findings on CSR skepticism by Rim and Kim (2016) and Alhouti et al. (2016). Emotionally charged narratives, while compelling, serve as weak signals from a signaling theory perspective unless accompanied by verifiable evidence. In other words, because they can be produced at relatively low cost, these narratives cannot be diagnostically reliable indicators of genuine social commitment. The BRI "BRILiaN Village" case study concretely illustrates this dynamic. Emotional resonance without evidence, when examined, results in losses rather than assets.

The institutional legitimacy function of Pattern 3 (indicator-based disclosure) aligns with recommendations in stakeholder theory regarding managing relationships with investors and regulators (Freeman, 1984; Post et al., 2002). GRI-compliant reporting serves as a formal signaling system recognized by institutional stakeholders with the analytical capacity to evaluate its quality. However, its limited resonance with the general public highlights a fundamental contradiction in CSR communication. Strategies that are effective for institutional stakeholders may be opaque or unappealing to local audiences. A hybrid communication approach must address this contradiction.

The Decoupling Crisis: Accountability Without Visibility

The identification of a severe and systematic disclosure gap—62% of units lacking quantitative impact data, 76% lacking third-party verification, and 56% lacking cross-platform narrative consistency—constitutes the study's most consequential empirical contribution. This gap represents what we term an **'accountability-visibility paradox'**: the CSR communication that is most *visible* to general publics (Pattern 1: emotional storytelling, high social media reach) is systematically the least *accountable* (lowest verification rates, minimal data disclosure). Conversely, the most accountable communication (Pattern 3: GRI-aligned reports) is least accessible to non-specialist audiences.

This paradox has direct implications for public trust formation. Consumers exposed primarily to emotionally compelling but evidentially thin CSR narratives may develop initial trust based on narrative resonance—but this trust is fragile and susceptible to collapse when credibility challenges emerge (*Hawn & Ioannou, 2016; Etter et al., 2019*). The Indonesia regulatory environment, through OJK Regulation 51/2017, provides a partial institutional corrective by mandating standardized disclosure for financial sector entities. However, the finding that only 44% of units referenced reporting standards—including within the financial sector subsample—suggests that regulatory compliance has not yet translated into communicatively effective, publicly visible accountability.

Contextual Specificity: The Southeast Asian Communication Ecology

The findings of this study are particularly significant in the context of the communication environment in Southeast Asia. Indonesia, with its high digital penetration rate (over 167 million social media users), moderate institutional trust, collectivist cultural orientation, and rapidly developing regulatory infrastructure, creates a communication environment that is not only strategically optimal but also culturally compatible with interactive community engagement. Community-oriented communication, unlike purely institutional forms of information disclosure, aligns with Indonesian collectivist values (Hofstede et al., 2010; Visser, 2008). This contextual uniqueness may explain why the trust-building effect of Pattern 2 is more pronounced in this sample than predicted by research in Western markets (Pérez & Rodríguez, 2022).

The COVID-19 pandemic (2020–2022), which covers the data period of this study, brought unprecedented events. Companies rapidly shifted to health-related CSR activities, and the volume of digital communications increased dramatically. The sample shows that companies during the pandemic had high levels of community engagement but low levels of verification. This is consistent with the pressures of the rapid pace of crisis communication. Future research should isolate the impact during the pandemic and assess whether the observed disclosure patterns represent structural characteristics of CSR communication in Southeast Asia or situational responses to the crisis.

Theoretical Contributions

This study advances CSR communication theory in three respects. First, it extends signaling theory's application to the digital CSR domain in an emerging market context, demonstrating that signal quality—operationalized as transparency, consistency, and dialogicity—predicts trust outcomes more reliably than signal volume or channel presence. Second, it provides empirical grounding for the decoupling thesis (*Hawn & Ioannou, 2016*) in Southeast Asian digital CSR communication, identifying specific communication patterns through which decoupling manifests and is perpetuated. Third, by integrating stakeholder theory and social identity theory with content-level evidence, the study demonstrates that effective CSR communication is simultaneously *relational* (dialogically engaging diverse stakeholders), *evidential* (substantiating claims with verifiable data), and *identity-resonant* (aligning with community values and cultural orientations).

Practical Implications

For **corporate communication practitioners** in Indonesia and comparable ASEAN markets, four evidence-based recommendations emerge. First, adopt an integrated communication architecture that combines all three patterns synergistically: deploy impact storytelling for emotional reach, community engagement for trust deepening, and indicator disclosure for institutional legitimacy—treating these as complementary rather than alternative strategies. Second, invest in verification infrastructure: commissioning third-party audits and publishing standardized impact metrics transforms weak narrative signals into robust trust-building assets. Third, develop platform-specific strategies: LinkedIn and corporate reports for institutional stakeholders; Instagram and YouTube for community audiences; dedicated microsite or interactive dashboards for data-interested publics. Fourth, operationalize responsiveness as a core KPI: community management response time and quality should be treated with the same organizational seriousness as financial reporting timelines.

For **regulators**, the accountability-visibility paradox identified here provides empirical support for regulatory reform that bridges the gap between technical compliance (formal sustainability reporting) and communicative accessibility (public-facing digital disclosure). Extending OJK Regulation 51/2017 to require a standardized *public communication annex*—a verified, plain-language, digital-ready summary of material CSR impacts—would significantly reduce the current accountability-visibility paradox without imposing disproportionate burdens on reporting entities.

4. Conclusion

This study examined digital CSR communication patterns among 15 major corporations operating in Indonesia and Southeast Asia through qualitative content analysis of 45 secondary data units spanning 2020–2024. Three dominant communication patterns were identified—Impact Storytelling (40%), Digital Community Engagement (33%), and Indicator-Based Disclosure (27%)—each with distinctive strengths and vulnerabilities in building public trust and demonstrating social impact accountability.

The central finding is the identification of a pervasive **accountability-visibility paradox**: the CSR communication most visible to general publics is systematically the least evidentially grounded, while the most rigorously documented communication remains the least accessible. This paradox is not merely a communication design failure—it reflects deeper organizational choices about the purpose of CSR disclosure. Resolving it requires integrated communication strategies that simultaneously pursue emotional resonance, dialogic engagement, and evidential accountability.

The study's contributions span theory, method, and practice. Theoretically, it extends signaling, stakeholder, and social identity frameworks to content-level analysis of CSR communication in an underexplored yet globally significant regional context. Methodologically, it demonstrates the generative value of qualitative content analysis of secondary data as a complement to survey-based CSR research. Practically, it provides actionable frameworks for practitioners, regulators, and advocates seeking to elevate the quality and accountability of CSR communication in Southeast Asia's rapidly evolving digital landscape.

Future research should employ longitudinal designs to track how communication patterns evolve through brand-community relationship lifecycles; extend the analytical framework to cross-country ASEAN comparisons to identify culture-specific boundary conditions; and integrate community reception data to complement the production-side analysis conducted here.

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