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Netnographic Study of Plastic Wise Movement PT Danone Aqua

Moh. Iqbal Bakry¹, Muliati², Jurana^{3*}, Wahyuni⁴

Abstract

PT Danone Aqua's #BijakBerplastik movement includes three essential aspects, namely: activities to collect and then recycle plastic waste (collecting); providing education to consumers such as education in public spaces or schools in collaboration with the government to encourage awareness of recycling culture, and product innovation. The purpose of this research is to understand and interpret the pattern/structure of the implementation of the #BijakBerplastik movement through Instagram. This study uses a qualitative research method with a netnography approach and data collected through an online observation approach. The site is examined using the lurking step. The results of this study are that PT Danone Aqua carries out the following strategy patterns/structures: (1) Attractive visual content; (2) Disclosure of sustainability; (3) Collaboration and partnership; and (4) Education and sustainable environmental awareness. This research implies that the pattern of the findings produced can shape the reputation of PT Danone Aqua and assist companies in making strategic decisions through social and environmental accounting information.

Keywords: Netnography; #WisdomPlastic Movement; Instagram; Corporate Social Responsibility.

INTRODUCTION

Plastic waste is expected to increase from 4.6 million tonnes in 2019 to 12.31 million tonnes in 2060(OECD, 2022). Given future world population growth, efforts to improve household waste sorting behavior, which directly affects recycling volumes, will continue to take center stage in environmental policies designed to increase plastic recycling and reduce other environmental externalities(Ishimura et al., 2023). According to data from the Indonesian Plastic Industry Association (INAPLAS) and the Central Statistics Agency (BPS), Indonesia produces 64 million tons of plastic waste per year and 3.2 million tons of it is thrown into the sea. (Wecare.id, 2023). Trucost in its research found that plastic waste produces environmental damage of \$75 billion and causes health problems for humans and animals. A lot of plastic waste is thrown into the sea, causing the death of marine life and birds due to consuming plastic waste. If humans eat fish contaminated with plastic waste, it can cause health problems such as endocrine gland disorders and cancer(Kusumupradja, 2018). The various impacts caused by environmental problems such as plastic waste, we as a society must make efforts to overcome this problem. It is hoped that society will get used to reducing the use of plastic, although it is acknowledged that this is difficult to do. The public is also expected to know and understand the correct way to handle plastic waste, which can be taught by the

¹ Bachelor of Accounting Study Program, Faculty of Economics and Business, Tadulako University

² Bachelor of Accounting Study Program, Faculty of Economics and Business, Tadulako University

³ Bachelor of Accounting Study Program, Faculty of Economics and Business, Tadulako University, jurananurdin@gmail.com

⁴ Bachelor of Accounting Study Program, Faculty of Economics and Business, Tadulako University

government or companies that make packaging products. Companies are also expected to play their role in reducing plastic waste, together with the community.

Study(Astri, 2012) explained that efforts to achieve a decent life and equitable social welfare in society require cooperation between stakeholders. This shows that the responsibility for creating social welfare does not only lie with the government, but also with companies and industry. However, their involvement must be balanced with responsibility to maintain environmental and social stability. The existence of synergy between stakeholders is very important in achieving equitable social welfare in society. With the synergy between stakeholders and awareness of the social responsibilities that must be borne, it is hoped that equitable and sustainable social welfare can be created for society.

Every company should have social responsibility towards the environment and society, one of which is through Corporate Social Responsibility (CSR), which is a corporate responsibility program for the welfare of society and the environment through contributions to sustainable development. (Mazur & Wierzbicka, 2021). CSR is important because it provides benefits to society in terms of empowerment and a positive image of the company, as well as increasing company income. In company operations, it is hoped that the company will not only focus on making a profit, but there must be concern for the social environment and society as well.

Along with changing times and current technological developments, we can see companies starting to try to accommodate digital technology in communication in implementing CSR(Jananai & Sivasubramanian, 2019). There are many reasons why companies consider social media as an effective means of communication, one of the reasons for the popularity of social media is its real-time interactive communication features.(Chae, 2020). This is done to expand the reach of CSR messages and facilitate public access to obtain information about ongoing CSR programs. By using digital technology, companies can utilize social media, websites or mobile applications as a means to communicate their CSR programs. Apart from that, digital technology also allows companies to more effectively monitor and evaluate the CSR programs they run. However, companies must still pay attention to security and privacy aspects in the use of digital technology in CSR communications so that it does not cause problems in the future(Gupta et al., 2021)

Seeing the current environmental problems, as a company that uses plastic as its packaging, the Danone AQUA company participates in reducing environmental problems through the AQUA Lestari initiative by launching the #BijakBer Plastik movement campaign on June 5 2018. This movement aims to invite all Indonesians, especially followers. Instagram @aqualestari, @sehataqua, and @danoneindonesia to reduce plastic pollution by building a recycling culture. The #Plasticwise movement campaign focuses on developing waste collection infrastructure, product innovation and consumer education.

Awareness of the use of plastic is increasingly attracting public attention, including in the context of beverage companies such as PT Danone Aqua. In an effort to reduce the environmental impact of its plastic products, PT Danone Aqua has adopted sustainable business practices. Therefore, this research aims to understand and interpret the implementation pattern/structure of PT Danone Aqua's plastic wise movement through the use of Instagram which can shape its reputation as well as the use of social and environmental accounting information in assisting strategic decision making. The aim of this research was carried out using netnography methods.

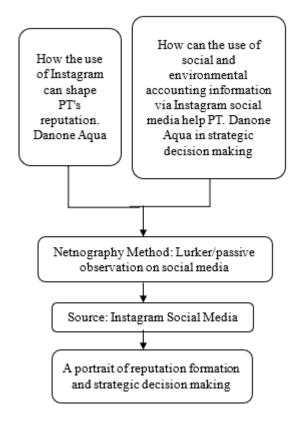
Netnography, a research methodology that involves analyzing content and online interactions, this methodology is used to understand how PT Danone Aqua distributes the wise-use-plastic movement on Instagram. Previous research conducted(Annisa, 2019)stateIn the realm of the plastic movement and sustainable behavior, consumers have identified a tendency to be more supportive of companies that are committed to the environment.

In the context of netnography, research has also shown that social media platforms such as Instagram provide a space for brands to build a sustainable image and share their sustainable initiatives. There is an opportunity to explore how the brand builds the narrative, the type of content used, interactions with users, and the impact of the campaign on sustainability awareness and behavior.

This research focuses on examining the use of Instagram social media, in this case the accounts @aqualestari, @sehataqua and @danoneindonesia as a medium for delivering #BijakBer Plastik campaign content. Specifically, the focus of this research is to understand and interpret; (1) How the use of Instagram can shape PT's reputation. Danone Aqua, (2) How can the use of social and environmental accounting information through social media help PT. Danone Aqua in strategic decision making.

METHOD

This research adopts a netnographic approach to explore online interactions and people's behavior in supporting or responding to the movement. The constructivism paradigm is used to understand the meaning that users attribute to plastic movements as well as the social construction behind them(Mulawarman et al., 2021). The method used in this research is descriptive qualitative through a netnographic study approach. The netnography method is used to explore and understand the meaning of a phenomenon based on the views of participants, and accurately describe the characteristics of certain individuals, circumstances, symptoms or groups.(Vebrianto et al., 2021).



Picture 1.Research flow diagram

Netnography is a qualitative research method, the newest form of ethnographic research, which studies the unique habits of various types of communities and cultures that occur in computer-mediated or online communication.(Kozinets, 2019). The definition of an online community is a group of people who share social interactions and social connections formed through computer-mediated communication or virtual spaces. Netnography is used to study and understand cyberspace and the behavior of online communities with the life of these virtual communities from the perpetrator's

perspective(Damayanti, 2020). The object of netnographic study includes content uploaded by PT Danone Aqua, user responses and comments to that content, as well as Corporate Social Responsibility (CSR) aspects reflected in interactions and behavior that occur on the platform.

The subjects of this research are netizens who provide comments on content on Instagram @sehataqua, @aqualestari, and @danoneindonesia. Meanwhile, the object of this research is the Instagram social media owned by @sehataqua, @aqualestari, and @danoneindonesia in disseminating information to the public. This research analyzes #BijakBer Plastik content on social media, especially on the Instagram accounts @aqualestari, @sehataqua, and @danoneindonesia; analyze the way the message is delivered (caption); analyzing the involvement of public figures and environmental activists in the #PlasticBijak action; netizen comments or responses to uploaded content on Instagram @aqualestari, @sehataqua, and @danoneindonesia; as well as the relationship between the #BijakBrplastic movement campaign and aspects of Corporate Social Responsibility (CSR).

In this research, data was collected through an online observation approach. The site studied is Instagram using the lurking step. Screenshots were taken and important key words were collected to form coding findings. This is made easier by creating a tabulation of findings containing domains, sub-domains, descriptions and values. Data was analyzed based on; (a) choosing to use visuals in photo, design or video format, (b) how to convey the message (caption), and (c) comments given by netizens to the photo or video. After that the researcher wrote netnography, theoretical/practical implications.

RESULTS AND DISCUSSION

Since 2018, precisely on June 5, which coincides with World Environment Day, PT Danone Aqua has officially launched the #BijakBerplastic movement campaign as a form of company responsibility to the environment in overcoming current environmental problems, namely plastic waste. Apart from that, the #Plasticwise movement is the company's support for the government's efforts to reduce plastic waste thrown into the sea by 30 percent and manage plastic waste by 70 percent by 2025. Corine Tap, as Director of PT Danone Aqua, reminded how big the negative impact of the use of plastic is, so the use of plastic must be reduced. PT Danone Aqua also uses Instagram as a medium to spread the #BijakPlastic movement campaign. Through the official Instagram accounts Aqua Lestari (@aqualestari) and Sehat Aqua (@sehataqua) PT Danone Aqua shares photos, designs or short videos containing various information with a short description or caption that you want to convey and can provide a certain theme to the uploaded photos.



Figure 2. #Plastic Wise Movement Campaign Pamphlet

(Source: Sehat Aqua, 2019)

According to Corine Tap as President Director of PT Danone Aqua, through programs carried out with partners, they have succeeded in collecting plastic waste and managing it. "Currently, PT Danone Aqua has provided 2/3 of the water produced through reused gallons. More than half of the PET bottles they use are collected and recycled into new bottles." However, according to Corine Tap, it is felt that this is not enough, additional investment is still needed for more serious efforts to achieve PT Danone Aqua's CSR

(Corporate Social Responsibility) program targets. Therefore, the #BijakBerplastic movement campaign was launched by inviting and involving the community to build a new culture to achieve the goal of protecting and preserving the environment in Indonesia.

The realization of PT Danone Aqua's commitment through the #BijakBer Plastik movement to reduce plastic waste is carried out through three important steps, including:



Figure 3. Important steps for PT Danone Aqua's #Plasticwise movement (Source: Aqua Lestari, 2020)

- 1. Collection Pillar: Looking at the health and livelihood conditions of scavengers has become a major concern over the last few decades. PT Danone Aqua collaborates with several stakeholders to take back plastic waste from the environment where plastic waste is considered one of the environmental problems currently being faced by the world and Indonesia. PT Danone Aqua is committed to collecting 70 percent of plastic waste by 2025.
- 2. Education Pillar: PT Danone Aqua is expanding the #BijakBerplastik program through education in schools and targeting as many as 5 million children who will later lead campaigns on waste management, which of course can inspire more than 100 million Indonesians by 2025.

3. Innovation Pillar: The problem that is often encountered in PT Danone Aqua production is plastic drinking water packaging which is designed for single use. Therefore, PT Danone Aqua is committed to increasing the proportion of recycled plastic in their packaging bottles from 25 percent to 50 percent and making all packaging 100 percent recyclable, reusable and of course biodegradable by 2025.

Apart from the three pillars above, Danone-AQUA is also developing collaboration within the framework of #BijakBer Plastik, including supporting the Indonesian Waste Alms Movement (Gradasi), supporting waste management in super priority tourist destinations, and developing the Inclusive Recycling Indonesia (IRI), TPS3R, Waste Bank, and Recycling Business Unit (RBU) can be seen in the image below:

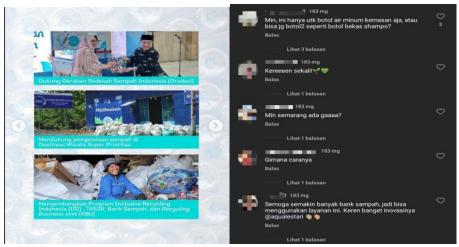


Figure 4. Collaboration with the #PlasticWise Movement

(Source: Aquawisata, 2023)

In some of the photo or video content uploaded to the official Instagram accounts of Aqua Lestari (@aqualestari) and Sehat Aqua (@sehataqua) various kinds of responses can be found. Starting from positive comments to negative comments written by netizens (the public). Positive comments written by netizens on the official Sehat Aqua Instagram account (@sehataqua) indicate that some people agree with the #BijakBerplastic movement campaign carried out by PT Danone Aqua. They said that apart from being a pioneer in bottled drinking water, currently Aqua is also a pioneer in how to process waste. Environmental care movements such as the #Plasticwise movement must start now to save the environment in Indonesia and of course the earth from plastic waste which will have a negative impact on living things. Another netizen also added "Aqua's commitment to plastic waste innovation deserves a thumbs up."



Figure 5. Netizens' Positive Comments on #Plastic Wise Campaign Posts

(Source: Sehat Aqua, 2019)

The large number of positive comments and support given by netizens (the public) to PT Danone Aqua regarding the #BijakBerplastic movement, does not rule out the possibility that there will be negative comments written by netizens in content uploads on the official Sehat Aqua Instagram account (@sehataqua). Various negative comments were found, ranging from comments providing criticism and input to comments that seemed to blame production on PT Danone Aqua.



Figure 6. Netizens' Negative Comments on #Plastic Wise Campaign Posts

(Source: Sehat Aqua, 2019)

They think that if they really want to carry out the #Plasticwise movement, why is PT Danone Aqua still using single-use plastic in its drinking water packaging. Then regarding comments that provided input, one netizen suggested to PT Danone Aqua to make bottles that could be used repeatedly using the Aqua brand. Then provide refill stations in each area and only bottles with the Aqua brand can be used and in collaboration with resorts, hotels or food stalls. So that workers, students, and local and foreign tourists will have no trouble finding a place to drink. Of course it will reduce the use of single-use plastic. According to netizens, this way you don't have to wait until 2025 to realize the goal of improving the environment.

There have been many suggestions from netizens or the public regarding AQUA packaging which previously used plastic to be replaced with bottle packaging. Therefore, in 2021 PT. Danone Aqua continues its circular economy commitment by launching reusable glass bottle packaging. AQUA's newest product is mineral water in glass bottles which are not disposable because they can be returned to the AQUA factory for inspection, washing and reuse with source water through a process that guarantees product hygiene and safety.



Figure 7. AQUA's newest product

(Source: Aquawisata, 2021)

In 1974 AQUA's first product was packaged in glass bottles, now AQUA is producing a similar product again, called AQUA Returnable Glass Bottle (RGB). RGB is produced with a maintained processing process from mountain water sources to product packaging in accordance with AQUA quality standards, so that product quality is maintained and safe for consumption. However, currently AQUA RGB can only be found in several hotels and restaurants in Bali because this product is only produced at AQUA Mambal in Bali

Danone-AQUA develops products with environmentally friendly packaging that can be recycled or composted. For example, the AQUA Life bottle is made from 100% recycled plastic. In this way, Danone-AQUA strives to be part of the solution in tackling climate change and a more prosperous society.



Figure 8. AQUA LIFE products

(Source: healthyaqua, 2023)

Using Aqua Life products which are 100% made from recycled plastic and 100% recyclable, Danone Aqua shows its commitment to reducing the negative impact of the use of single-use plastic, as well as supporting the #Plasticwise movement. This reputation can increase consumer trust and loyalty, as well as differentiate Aqua from other competitors in the bottled water market.

Danone-AQUA is one of the companies committed to achieving carbon neutrality by 2050. According to Zhang et al (2021) Carbon neutralis a condition where the carbon emissions produced by an activity or organization are equal to the amount of carbon emissions absorbed or reduced by that activity or organization. In other words, carbon neutral means it does not increase the amount of carbon in the atmosphere. To achieve this goal, Danone-AQUA takes various steps to reduce carbon emissions throughout their value chain, starting from raw material sources, production processes, distribution, to packaging management after the product is consumed.(Danone, 2019)



Figure 9. Carbon Neutral Certification

(Source: healthyaqua, 2023)

The #PlasticWise movement also involves various stakeholders, such as the government, NGOs, communities, consumers and the media, to collaborate and actively participate in creating a culture of recycling and environmental responsibility in Indonesia. The involvement of celebrities to spread the #Plastic Wise movement campaign is a strategy that has quite a big contribution. Because it is considered certain that celebrities have many fans who use them as inspiration or role models. Therefore, PT Danone Aqua collaborated with one of the young Indonesian singers, namely Sheryl Sheinafia, and released a new single entitled "Positif" (original title "Posesif"). A combination of music with a positive message for #Plastic Wise. Through this song, Sheryl and Danone Aqua want to encourage more people to pay attention to a healthy lifestyle, while also getting involved in the #PlasticWise movement.



Figure 10. Cover of Sheryl Sheinafia's single "Positif" and netizen comments

(Source: Sheryl Sheinafia, 2019)

Sheryl said that plastic is indeed one of the most useful materials in our daily lives, but if we are not wise in its use and management, it will have a very bad impact on the environment. A healthy body does not only pay attention to fulfilling healthy nutrition and hydration, but we must also pay attention to the health of our environment. Then you can see lots of comments written by netizens in the comments column of photos uploaded to Sheryl Sheinafia's Instagram account (@sherylsheinafia). Almost all gave positive comments. They think that the song arranged by Sheryl has song lyrics that are inspiring for people who listen, so that more people will care about the environment. One comment that looked quite interesting, the netizen said that since he often listened to this song, he had started to rarely use single-use plastic bottles and replaced them with tumblers for drinking water.

Danone-AQUA in collaboration with Grab Indonesia in 2020 launched the GrabExpress Recycle program to develop the commitment to #Beplasticwise. Through the GrabExpress Recycle collaboration, Danone-AQUA and Grab Indonesia want to invite the public to participate in supporting environmental sustainability in Indonesia through the use of technology. Apart from that, it is hoped that the process of collecting plastic bottle waste will become easier and faster to carry out. With this feature, people don't need to go far to collect plastic bottles in the available drop boxes. Because through GrabExpress Recycle, people can easily send used plastic bottles without having to leave the house, in other words they will be picked up directly by Grab partners.

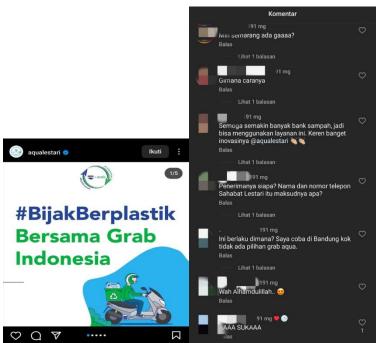


Figure 11. Danone-AQUA with Grab Indonesia

(Source: AquaLestari, 2020)

If you look at several comments on posts on Aqua Lestari's Instagram account (@aqualestari), almost all of them gave positive comments and supported the collaboration between Danone-AQUA and Grab Indonesia in the #BijakBer Plastik movement. These positive comments could reflect that netizens consider the #PlasticWise movement as a real step to reduce the use of single-use plastic in everyday life. This response may indicate that netizens consider this program to be a significant step in reducing plastic waste. It is clear that the involvement of celebrities and other companies in the #PlasticWise movement will have quite a big impact. The #BijakBerplastic movement campaign carried out by PT Danone Aqua is one of the company's CSR (Corporate Social Responsibility) programs. Where, as previously explained, CSR (Corporate Social Responsibility) is a program that carried out as a form of corporate

responsibility towards the environment and society, the aim of which is of course for the welfare of society itself.

The Ministry of Environment and Forestry estimates that there will be 49,520 tons of waste generated from around 123.8 million Eid homecoming travelers in 2023. The waste generated comes from food waste to plastic food and drink packaging waste along the homecoming route, so Danone-AQUA presents Homecoming Bijak Sampah. together with #BijakBerplastik to deal with travelers' waste so that it can be recycled.



Figure 12. Danone-AQUA Launches Trash-wise Homecoming #Plastic Wise

(Source: aquawisata, 2023)

Posts regarding the "Homecoming Wise Sampah" program can be interpreted as part of Aqua Lestari's efforts to promote sustainable initiatives that educate the public about reducing plastic waste during the homecoming or travel period. This underlines Aqua Lestari's commitment to the environment and social responsibility.

The various commitments developed by Danone-AQUA in the #BijakBerplastik movement received appreciation from the Tempo Circular Economy Awards 2022. Through this appreciation, of course, many things have been done by Danone-AQUA together with the #BijakBer Plastik movement, some of which are, all AQUA plastic bottles contain recycled materials. reset up to 25%; 70% of AQUA products use reusable gallon packaging; in Bali Danone-AQUA succeeded in collecting and recycling more used plastic bottles than the number produced; Danone-AQUA and partners collect plastic bottle waste from the Thousand Islands and 5 super priority destinations; and AQUA also supports Indonesia's ambition to reduce marine waste by up to 70% through the #PlasticBijak movement. If you look at the comments, netizens gave positive responses, this indicates that netizens support the #PlasticWise movement.



Figure 13. Danone-AQUA won the Tempo Circular Economy Awards 2022

(Source: danoneindonesia, 2023)

Appreciation from leading institutions such as the Tempo Circular Economy Awards can enhance Danone-AQUA's reputation as a leader in sustainability and environmental responsibility. This post may reflect how important this appreciation is in building a positive image of the company in the eyes of the public.



Figure 14. Danone-AQUA won the Indonesia CSR Awards 2023

(Source: danoneindonesia, 2023)

In 2023 Danone-AQUA won the Indonesia CSR Awards 2023 in the Food and Beverages sector from The Iconomics, because it had created the Inclusive Recycling Indonesia program. This program was developed by Danone-AQUA together with Danone

Ecosysteme and Veolia Indonesia and YPCII as part of the #BijakBer Plastik commitment to increase the volume of PET plastic waste collection so that the use of new PET plastic is reduced while improving the welfare of waste sector workers at the collection center and TPS3R level. .

The existence of a CSR (Corporate Social Responsibility) program in a company will of course incur costs. These costs are usually referred to as environmental costs. There are four types of environmental costs, namely: (1) Environmental Prevention Costs, (2) Environmental Detection Costs, (3) Environmental Internal Failure Costs, and (4) Environmental External Failure Costs (environmental external failure). However, not all types of environmental costs are available to companies, depending on what activities are determined by the company. If we analyze the CSR (Corporate Social Responsibility) program implemented at PT Danone Aqua, such as the #BijakBer Plastik movement, the main focus of which is recycling plastic waste. These recycling costs can be categorized as environmental prevention costs, namely costs for activities carried out to prevent the production of waste or rubbish that can damage the environment.

Based on the results of presenting data obtained using the lurking method, it can be analyzed by arranging several domains, sub-domains and the values contained as in the table below.

Domain	Sub-domains	Description	Mark
#PlasticWise Movement	Support and Appreciation	Response to initiatives and campaigns carried out by the company	Enthusiasm
	Community and Company Collaboration	Creating collaborative value between companies and society	Trust
	Education and Awareness	Efforts to educate and increase consumer awareness	Outlook
PT. Danone Aqua	Environmental Awareness and Sustainability	Provide an understanding of the negative impact of plastic use on the environment	Social Responsibilit y
	Company Reputation	Wise moves to use plastic can improve a company's reputation	Social Responsibilit y

Source: Domain Analysis Data (2023)

Using Instagram can have a positive impact in shaping a company's reputation, especially PT. Danone Aqua. As a highly visual social media platform, Instagram can be used to share content related to various aspects of business, including social and environmental responsibility. Here are several ways that using Instagram can shape a company's reputation:

1. Attractive Visual Content

Through high-quality images and videos, PT Danone Aqua is able to showcase the products, production facilities and environmental initiatives they actively support. Attractive visual content has the ability to improve brand image and create a good perception among the public. Uploaded content about the #BijakBerplastic movement on Instagram has received various responses and comments from users. There were those who gave positive comments which meant providing support for the company's CSR (Corporate Social Responsibility) program. However, there were also those who gave negative comments, containing criticism of the #Plasticwise movement even though PT

Danone Aqua's bottled drinking water production still uses single-use plastic for its packaging. Active and consistent interaction with followers is important for building a positive reputation on the platform. In these ways, using Instagram can help shape PT's reputation. Danone Aqua is a socially and environmentally responsible company.

2. Sustainability Disclosure

PT. Danone Aqua utilizes social and environmental accounting information to improve the company's image in the eyes of consumers. In the increasingly developing digital and social media era, consumers are increasingly concerned about environmental and social issues. Instagram is the perfect place to share information about a company's sustainability initiatives. Through this platform PT. Danone Aqua can share environmental achievements, such as reducing plastic waste, the Inclusive Recycling Indonesia (IRI) program, TPS3R, Waste Bank, Recycling Business Unit (RBU), efforts to reduce carbon footprints (AQUA LIFE products), and waste wise homecoming. By using social and environmental accounting information, PT. Danone Aqua can publicize the positive achievements that the company has made in environmental and social matters.

3. Collaboration and Partnership

PT. Danone Aqua has implemented a strong collaboration and partnership strategy in using Instagram to develop and strengthen the company's reputation. One key strategy is to work with external partners, including environmental organizations and charities, to achieve shared goals regarding sustainability, social responsibility and a positive image. By collaborating with leading environmental organizations or charities, PT. Danone Aqua can add legitimacy and credibility to their efforts to maintain sustainability. Trusted partners can also help build public trust.

Collaboration also allows corporate sustainability messages and campaigns to reach a wider audience. Partners may have their own follower base on social media, which can be used to spread messages and information. Apart from that, through collaboration, PT. Danone Aqua can gain access to new ideas and innovations that may not have been thought of before. These innovative ideas can help companies strengthen their sustainability initiatives. Thus, a strong collaboration and partnership strategy is the key to helping PT. Danone Aqua is building a positive and sustainable reputation. The collaboration that has been carried out by PT. Danone Aqua, namely: (1) #BijakBer Plastik with Grab Indonesia; (2) Danone-AQUA and BEM UI's #WiseBeplastic campaign on World Cleanup Day 2023

4. Sustainable Environmental Education and Awareness

Through Instagram, PT Danone Aqua has educated the public about the importance of protecting the environment and ways that can be done to achieve sustainability. Apart from that, this company shows the efforts it has made to protect the environment such as plastic recycling, environmental efforts, and sustainable innovation which of course provides inspiration for others to do the same. By building a reputation as a company that cares about the environment and is responsible, PT Danone Aqua can attract consumers who are more environmentally conscious and prefer to buy products produced by companies that are committed to sustainability. In addition, positive relationships with stakeholders such as government, local communities and environmental organizations can also be maintained. Using Instagram for educational purposes and sustainable environmental awareness, PT Danone Aqua can achieve their sustainable goals and become an example of a company that is responsible and cares about the environment.

Social and environmental accounting is the process of communicating the social and environmental impacts of an organization's economic actions for the benefit of specific groups in society and for society at large. The aim of social and environmental accounting is to assess a company's social and environmental performance, while also providing relevant information to stakeholders. In addition, social and environmental accounting can help companies formulate strategies and practices that have a positive impact on their social environment(Saputra et al., 2019). The aim of social and environmental accounting is to assess a company's social and environmental performance, while also providing

relevant information to stakeholders. In addition, social and environmental accounting can help companies formulate strategic decisions and practices that have a positive impact on their social environment.

The implication in this research is that the use of social and environmental accounting information via Instagram can help PT. Danone Aqua in making strategic decisions for the company, namely informing the public about the Wise Plastics program carried out by PT. Danone Aqua, including product innovation, consumer education, and development of plastic waste collection infrastructure. Apart from that, this can also increase the company's reputation or positive image as a business actor who cares about environmental and social issues, as well as attracting the interest of consumers who are environmentally conscious. Apart from that, social and environmental accounting information can also be used as material for evaluating and improving company performance in terms of its social responsibility. PT. Danone Aqua can use social media to monitor public responses and sentiment regarding social and environmental issues. This can help companies to understand how the public responds to existing environmental policies and practices. This information can be used in designing company policies that are more in line with community expectations.

CONCLUSION

This movement collaborates with stakeholders from various backgrounds who work together with the aim of providing solutions to the plastic waste problem in Indonesia. Social media is considered relatively easier to reach so that the information conveyed can be received, therefore PT Danone Aqua chose Instagram as one of the media to campaign for the #BijakBer Plastik movement. The findings from this research are that PT Danone Aqua implemented the following strategy pattern/structure: (1) Attractive visual content; (2) Sustainability disclosure; (3) Collaboration and partnerships; and (4) Sustainable environmental education and awareness.

The implication in this research is that the use of Instagram can shape the reputation of PT. Danone Aqua is a socially and environmentally responsible company. With attractive visual content, sustainability disclosures, collaborations and partnerships, as well as sustainable environmental education and awareness. PT. Danone Aqua can build a good brand image in the eyes of consumers and stakeholders. Instagram also allows PT. Danone Aqua to publicize positive achievements in environmental and social matters, including CSR programs such as the #BijakBerplastic movement, efforts to reduce plastic waste, the Inclusive Recycling Indonesia (IRI) program, TPS3R, Waste Bank, Recycling Business Unit (RBU), and efforts to reduce carbon footprint. Through collaboration and partnerships, PT. Danone Aqua can add legitimacy and credibility in efforts to maintain sustainability and social responsibility. Through the use of social media, such as Instagram, PT. Danone Aqua obtains great benefits in understanding consumer needs and perceptions regarding environmental and social issues. By gathering insights directly from consumers, companies can make better strategic decisions, which helps companies strengthen their sustainable corporate image. In addition, through this information, companies can increase customer satisfaction and support long-term business growth. Therefore, the use of social and environmental accounting information through social media such as Instagram is important for companies that want to become more sustainable and meet consumer needs effectively.

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