INSTAGRAM AND ITS ROLE AS A SOCIAL ENTERPRISE TRANSPARENCY MEDIA IN INDONESIA

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ABSTRACT

This study identifies the role of Instagram as a medium of transparency for three Social Enterprises that operate in the creative sector with empowering women as part of their social mission. This study employs content analysis with the help of NVivo software on various narratives, photos, and videos uploaded through the Instagram account from January to May 2023. The researcher also interviewed the CEO and beneficiaries via Instagram live chat. This study indicates the significant role of Instagram in building trust and media dialogue between companies and the public, which are essential in achieving company accountability, legitimacy, and sustainability.

Keywords: Instagram; Transparency; Social Enterprise; Women Empowerment

ABSTRAK

Studi ini mengidentifikasi peran Instagram sebagai media transparansi bagi tiga Usaha Sosial yang bergerak di sektor kreatif dengan pemberdayaan perempuan sebagai bagian dari misi sosial mereka. Penelitian ini menggunakan analisis konten dengan bantuan software NVivo pada berbagai narasi, foto, dan video yang diunggah melalui akun Instagram pada bulan Januari hingga Mei 2023. Peneliti juga mewawancarai CEO dan penerima manfaat melalui live chat Instagram. Studi ini menunjukkan peran penting Instagram dalam membangun kepercayaan dan dialog media antara perusahaan dan publik, yang penting dalam mencapai akuntabilitas, legitimasi, dan keberlanjutan perusahaan.

Kata Kunci :   Instagram; Transparansi; Social Enterprise; Pemberdayaan Perempuan
JEL Classification: M49

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INTRODUCTION

Social Enterprise is currently a business trend in many countries, including Indonesia, where the number is increasing in line with various incubation programs and ecosystems. The British Council, in its 2020 report, stated that the estimated number of Social Enterprises in Indonesia reached 342,000, although only 2,000 companies were identified. Social Enterprise is a hybrid organization that carries out a social mission alongside business activities, where accountability is needed so that both can be fulfilled simultaneously (Bradford et al., 2018, 2020; Ebrahim et al., 2014). Accountability is helpful for Social Enterprises in gaining legitimacy among their stakeholders. It is ultimately necessary to maintain the company's sustainability both operationally and in the impact it produces. So far, there are no single definitions of Social Enterprise. However, these organizations are typically founded on an issue that becomes the company's aim to answer. Social Enterprises must have effective change planning and evaluation in place, as well as a specialized business income model, in order to achieve a more significant social impact (Haryanti et al., 2020). The operationalization of Social Enterprise can be very diverse and depends on the context of the country where the Social Enterprise is located (Adam et al., 2016; Claeyé, 2017; Cooney, 2011).

Apart from the relatively new legal framework (the government's recognition of SE's presence in Indonesia is outlined in Presidential Decree No. 2 of 2022 on National Entrepreneurship Development), on the other hand, there is no enforcement mechanism and guidelines for how Social Enterprise should be accountable (Alter, 2007). Then, in line with technological developments and the internet, Social Enterprises can use it to disclose various company information as a form of transparency and accountability to stakeholders through websites or social media (DeMers, 2020). Online media is considered more accessible and more reliable in conveying real-time transparency to the public (Amelia & Dewi, 2021; McAfee et al., 2012) and mediate stakeholders to provide reviews, submit complaints, and express concerns (Arnaboldi et al., 2017; Guillamón et al., 2016; Humphreys, 2018).

Instagram is one of the social media networks with the highest growth rate. The number of Instagram users worldwide is estimated at 1.32 billion, and Indonesia is ranked fourth in the world with 89.15 million users (Sadya, 2023). This phenomenon gives us the reason to use Instagram in this research to identify Instagram's role as a medium of transparency for Social Enterprise. Furthermore, this research also wants to understand how Social Enterprises operating in the creative sector practice accountability, legitimacy, and sustainability with women's empowerment as part of their social mission. Accountability in Social Enterprise has been widely discussed at a conceptual level and carried out in developed countries (Bradford et al., 2018; Burga & Rezania, 2015; Candler & Dumont, 2010; Karamoy, 2017), whereas in developing countries, especially Indonesia, is still very limited. Furthermore, several previous studies on the theme of online accountability, both through websites and social media, were limited to non-profit organizations (Amelia & Dewi, 2021; Dewi, 2017; Nadzri et al., 2021; Nair et al., 2022), while in the context of Social Enterprise it is limited to other countries such as Australia (Sean, 2017) and Malaysia (Sarman et al., 2015), where both countries have different ecosystem maturity from Indonesia.

The reason for choosing the creative sector is because of this sector's ability to create jobs, inclusively for women ranging in age from young to old and people with disabilities. This research focuses on women's empowerment because it aligns with the government's efforts to fulfill sustainable development goals (SDGs), especially point five, namely achieving gender equality and empowering women. Furthermore, this is

also in line with the findings of PLUS (2022), where women are the targets for creating impact by Social Enterprise in Indonesia. Empowerment activities represent an essential characteristic within organizations classified as Social Enterprises. The concept of empowerment is distinct from the mere provision of employment opportunities. Empowerment in the context of Social Entrepreneurship pertains to the generation of sustained social and economic value through the provision of access or services to beneficiaries, hence fostering autonomy in the pursuit of activities or the manufacture of goods (Agrawal & Jespersen, 2023; Chandra & Liang, 2017; Haryanti et al., 2020).

The novelty of this research is the theme of Social Enterprise accountability and its disclosure patterns on Instagram, which has never been discussed in scientific work in the Indonesian context. Therefore, this research provides five contributions to the development of Social Enterprise in Indonesia. First, this research expands previous studies on accountability practices in Social Enterprise (Ab Samad et al., 2017; Bradford et al., 2018, 2020; Burga & Rezania, 2015; Mäkelä et al., 2017), especially in companies operating in the creative sector with women's empowerment as part of their social mission. Second, the results of this research provide direction for social enterprise disclosure patterns online via Instagram while strengthening the use of online media to express accountability both formally and informally. Third, this research targets a broader meaning of accountability, not strictly limited to financial elements but rather socializing this form of accountability (Roberts, 1991). Accountability practices vary depending on the company that carries them out (Loan, 2018); this happens because no specific standards regulate them (Ebrahim & Rangan, 2014). Fourth, this research further strengthens women's role in economic activities, ultimately changing the social perception of women in the family and society (Agrawal et al., 2021). Finally, this research also provides an overview of how legitimacy and sustainability are formed and expressed through online reality to the public.

Furthermore, this study seeks to discover how Social Enterprises that operate in the creative sector have empowered women as part of their social mission to practice accountability, legitimacy, and sustainability. Furthermore, this article is structured as follows. The second part contains the research methods used in the research along with a description of the Social Enterprise used. A further discussion regarding the results of the documentation study on the Social Enterprise Instagram account is presented in the third section and closes with conclusions in the final section.

METHOD

In the Indonesian context, the growth in the number of Social Enterprises and their ecosystem has yet to be matched by the number of scientific studies that reveal their practices. Therefore, this research uses a non-positive interpretive qualitative paradigm to understand how Instagram is used to express Social Enterprise accountability practices in Indonesia. This exploratory research is carried out when little is known about the problem situation or when there is no information about how similar research problems have been in the past (Sekaran & Bougie, 2016).

The present study was conducted at three Social Enterprises in Indonesia, which are actively engaged in the creative economy sector and have integrated women's empowerment as an essential element of their social mission. The three were selected based on criteria, including first, the company openly declares its identity as a Social Enterprise and operates in the creative economy sector by empowering women as part of its social mission; second, the company has been established for at least five years

and actively uploads activity information on its Instagram account; and third, the company has a large number of Instagram followers where researchers want to see the company's interaction with the public as one of the stakeholders.

Through the company's official Instagram account, a documentation study was carried out on 216 photo or video uploads accompanied by narratives from January to May 2023. In addition, researchers followed the company's interactions with followers via Instagram live chat, where the opportunity was used to confirm more profoundly and directly how accountability and legitimacy are practiced. The various forms of uploads are the strength of Instagram as a corporate social media through uploading narratives accompanying photos or videos containing documentation of activities or recording messages the company deliberately wants to convey.

This research aims to understand Social Enterprise accountability practices through company disclosures in their Instagram accounts. Therefore, researchers use guidelines for disclosure items relevant to the objectives. First, researchers use the essential criteria for a Social Enterprise in Indonesia, which refers to Haryanti et al. (2020) and Presidential Regulation No. 2 of 2022, which states that a Social Enterprise is an organization that has a social mission and measures its impact, carries out empowerment, runs an ethical and accountable business, reinvests profits with a more significant portion of the social mission, and is sustainably oriented. Furthermore, the researcher also refers to several previous studies which generally state that disclosures referring to Social Enterprise accountability include operational, social, and financial (Chu & Luke, 2023; Connolly & Kelly, 2011; Dhanani & Connolly, 2012; Kolodinsky et al., 2022; Wang, 2009).

Content analysis with the help of Nvivo 12 plus software is used to make it easier for researchers to access data on the target Instagram account. NVivo produces output datasheets in CSV and Excel formats. NVivo also has a word frequency option that includes information about term length and frequency, allowing researchers to add or subtract irrelevant words from the results. Furthermore, the researcher then grouped the words into themes of Social Enterprise accountability, as explained previously.

RESULT AND DISCUSSION
Disclosure Patterns on Instagram

Data processing using NVivo produces various words that provide initial direction to researchers in developing an understanding of the operationalization of Social Enterprise, especially in the practices of accountability, legitimacy, and sustainability. The results of the processed data are displayed in Table 1 as a summary of word frequency and Figure 1 as a word cloud of word frequency.

Table 1. Summary of Word Frequency

Word	Length	Count	Word	Length	Count
perempuan	9	106	#socialenterprise	17	20
indonesia	9	93	berkelanjutan	13	20
#maderight	10	71	journey	7	20
#villagesnotfactories	21	71	terhadap	8	20
perusahaan	10	68	together	8	20
#farmtocloset	13	58	#weavinggoodness	16	19
society	7	54	kepada	6	19
bersama	7	44	memiliki	8	19
suvenir	7	41	hubungi	7	18
#craftedforchange	17	40	memberikan	10	18
produk	6	40	#kapastumpangsari	17	17
sebagai	7	39	mendukung	9	17

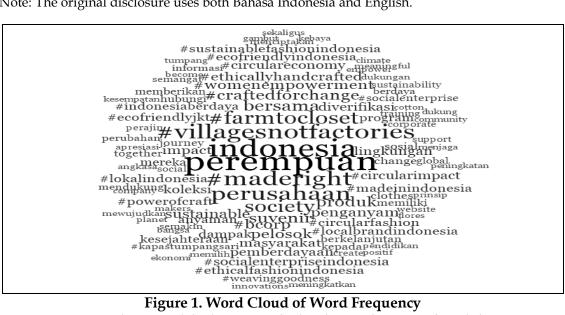| Word	Length	Count	Word	Length	Count
#bcorp	6	37	perubahan	9	17
menjadi	7	37	berdaya	7	16
pelosok	7	37	global	6	16
#womenempowerment	17	35	informasi	9	16
penganyam	9	34	lanjut	6	16
sustainable	11	33	perajin	7	15
#ethicallyhandcrafted	21	32	semakin	7	15
impact	6	31	semangat	8	15
masyarakat	10	30	seribu	6	15
lingkungan	10	29	social	6	15
pemberdayaan	12	29	sustainability	14	15
#circulareconomy	16	28	website	7	15
#circularimpact	15	28	corporate	9	14
#socialenterpriseindonesia	26	28	create	6	14
diverifikasi	12	28	support	7	14
koleksi	7	28	training	8	14
#circularfashion	16	27	apresiasi	9	13
#ecofriendlyindonesia	21	27	become	6	13
#ecofriendlyjkt	15	27	dukungan	8	13
#ethicalfashionindonesia	24	27	empower	7	13
#localbrandindonesia	20	27	makers	6	13
#lokalindonesia	15	27	meaningful	10	13
#madeinindonesia	16	27	menciptakan	11	13
#powerofcraft	13	27	mewujudkan	10	13
#sustainablefashionindonesia	28	27	pendidikan	10	13
dampak	6	26	planet	6	13
#indonesiaberdaya	17	25	company	7	12
anyaman	7	25	cotton	6	12
kesejahteraan	13	24	flores	6	12
program	7	24	innovations	11	12
change	6	22	memilih	7	12
clothes	7	22	prinsip	7	12
sosial	6	21	tumpang	7	12

Note: The original disclosure uses both Bahasa Indonesia and English.

Figure 1. Word Cloud of Word Frequency
Note: The original disclosure uses both Bahasa Indonesia and English.

Based on the processed data above, the researcher then coded and grouped them into several themes of disclosure dimensions based on several previous studies, where disclosure practices for Social Enterprise were conceptually grouped into three types: operational disclosure, social performance, and financial performance. While this study builds upon notions proposed in prior research, the researcher further develops it by incorporating findings pertinent to the practices observed in the subjects of this study. In the coding phase, researchers used the run text search query feature in NVivo to test correlations between specific words and other phrases, thus facilitating their categorization within the same thematic framework. Table 2 presents the findings of disclosure patterns and related word findings, where researchers only use some words as representatives.

Table 2. Social Enterprise Disclosure Patterns on Instagram

Disclosure Dimensions	Disclosure Items	Relevant Words
operational disclosure	vision, mission, and values	*perempuan; women; pemberdayaan;* #villagesnotfactories; #womanempowerment; *berkelanjutan;* #weavinggoodness; *kesejahteraan*
	program	*pemberdayaan; anyaman;* training; *kemandirian*
	founder and co-founder	#CEO
	production policy	#ethicalfashionindonesia; *#kapastumpangsari;* #bcorp; #ethicallyhandcrafted
	ethics in transparency	perajin; penganyam; makers
social performance	impact	change; *berkelanjutan; lingkungan;* makers; *perempuan; dampak*
	Empowerment	training; *perajin; berdaya; dampak; lingkungan; kesejahteraan; perempuan*
	reward	#bcorp
	beneficiaries	*perajin; penganyam; perempuan*
financial performance	product	*suvenir; anyaman; kesejahteraan; lingkungan; #indonesiaberdaya; dampak; perajin;* change
	income distribution	#ethicalfashionindonesia
	customer	#sukkhacittachangemakers; *produk; perusahaan; kolega;* #CSR
dialog	company identity	#socialenterpriseindonesia
	links to company websites	Website

Note: The original disclosure uses both Bahasa Indonesia and English.

Table 2 presents the categorization of many frequently used words into different themes, mainly due to the distinctive nature of Social Entrepreneurship. This distinctiveness arises from integrating social practices with business, separating it from for-profit and conventional profit-oriented companies. Therefore, the findings on disclosure patterns are not discussed separately but are integrated into discussions about accountability, legitimacy, and sustainability.

Women's Empowerment and Accountability Practices

In Social Enterprise, a crucial initial step in designing programs and assessing their potential impact is establishing the organization's vision and mission. Numerous prior studies have also asserted that the mission serves as the fundamental essence of Social Enterprise, the underlying foundation for diverse initiatives and advancements (Alter, 2006; Dees, 2003; Foster & Bradach, 2005). Disclosure of the company's mission is part of operational accountability. In the three Social Enterprises, it is presented repeatedly and informally through uploads of product and artisan photos completed by its narratives.

Furthermore, the practice of transparency and accountability in the realm of women's empowerment reveals clearly and openly the "who" behind products claimed to be empowerment products. One of Instagram's advantages compared to other social media is its focus on visuals, where users can upload photos and videos. The "who" post is represented by a photo of an Artisan, namely a woman weaver or Artisan who is usually called *mama*, *ibu*, or the name of the Artisan (*mama* or *ibu* is a respectful name used by the Social Enterprise to indicate the artisans). Photo or video uploads showing Artisans smiling while holding products or working on them imply the importance of their role in the products the company sells. Transparency is about "who" is a commitment of Social Enterprise, which states women's empowerment as one part of its social mission.

Another form of transparency is disclosing to the public "why" the product is produced and the impact it will create if it is sold. Through this information, the company is trying to find consumers with the same values regarding women, the environment, and culture as the company. One of the challenges for ethical handmade products is the selling price, so through transparency about the impact, it is hoped that consumers will be educated and product prices can be understood. Several previous research results indicate that consumers' understanding of the social and environmental impacts of a product leads to consumer desire and loyalty for Social Enterprise products (Aldina et al., 2021; Ravi et al., 2022). The following is an uploaded testimonial from a product user from one of the Social Enterprises:

> "*Even the smallest choice should help make the world a better place for my children in the future. It is important to me that the clothes I wear have value for either the person who made them or for the earth. Because of this, I am amazed by this company's products because every step in the process is good for the land and the ibus who make them*".

Furthermore, transparency also reveals "how" the product is produced, which means where and in what kind of work environment the product is produced. Ensuring a safe working environment for Artisans is a form of accountability that must be fulfilled. Based on uploaded photos and videos, the three Social Enterprises show that they have comfortable production houses close to the homes of the Artisans. Social Enterprise also pays attention to the figure of women as *ibus* who also have the right

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and interest in time for their family and customs. The founder of one of the Social Enterprises stated the importance of transparency for the public as follows:

> *"We care about being open and honest. We know it is important for you, too. To go the extra mile, we tell you about the Ibu who made your clothes. You know why and how it was made, as well as what it means. Thanks for choosing to change".*

The statement was accompanied by photos of batik artisans working on cloth woven manually from cotton-grown intercropping by farmers. Transparency about who, why, and how products are produced ultimately refers to the company's operational and social accountability practices (Chu & Luke, 2023; Connolly & Kelly, 2011; Dhanani & Connolly, 2012; Kolodinsky et al., 2022; Wang, 2009).

The next transparency is the company's policy regarding distributing every rupiah or income generated from products sold. One of Social Enterprise explained that the majority (41%) was allocated for purchasing raw materials, artisan wages (27%), company operations (17%), training (10%), and profits (5%). A large distribution of raw materials is expected. Apart from the fact that raw materials are the most significant cost in producing tangible goods, companies have specific criteria for the fabrics they use. The other Social Enterprise demonstrates a solid commitment to sustainability by ensuring that 100% of its dye is derived from plant sources and adopting regenerative practices for cotton procurement. As a result, the organization places significant emphasis on managing raw materials. Disclosing income distribution is evidence of a company's commitment to its mission. Referring to the reinvestment criteria that should be attached to Social Enterprise (Haryanti et al., 2020), transparency in the distribution of income above is a form of corporate financial accountability in proving its social mission, namely empowering women (training and wages for artisans) and responsibility to its environment.

Accountability to beneficiaries is a concern that is also emphasized in Social Enterprise. This research found a pattern of approach in fulfilling the company's mission to its social beneficiaries, which was carried out informally. The concept of beneficiaries is usually found in organizations that have a specific social mission in their operations, where this is usually present in non-profit organizations and social enterprises. Regarding accountability to beneficiaries, Dewi (2017) stated that specific social capital is needed so that the social mission can genuinely be conveyed to the targeted beneficiaries. In this case, companies need a particular approach to realize accountability to beneficiaries. Based on the results of a documentation study on Instagram uploads, researchers found that Social Enterprise collaborates with other companies through CSR programs. One of the Social enterprises stated that there was a distribution of hundreds of glasses to woven artisans due to the company's collaboration with the CSR of other companies. In this case, Social Enterprise opens up opportunities for other companies to get CSR programs that are right on target and have a direct impact. Another social enterprise offers upscaling services to transform outdated fashion items into novel shapes. This upscaling project is frequently executed in partnership with other businesses (occasionally as part of a CSR program) and will ultimately affect beneficiaries' income through sewing orders. These two collaborations align with the findings of previous studies, which state that CSR activities are partnerships between third sectors (Hendrayani et al., 2019; Nelson & Zadek, 2000; Sanzo-Pérez et al., 2022; Selsky & Parker, 2005).

Then, apart from collaboration through CSR programs, accountability to beneficiaries is also carried out through the involvement of volunteers through various training programs. This finding supports Dewi et al. (2019), who state that volunteers

have a role in implementing accountability to beneficiaries in non-governmental organizations. Volunteer involvement in Social Enterprise helps organizations to carry out their social missions (Haugh, 2005). Regarding the role of volunteers in Social Enterprise, researchers found one of the Social Enterprise posts that opened up opportunities for volunteers to provide entrepreneurial skills training in marketing, business development, graphic design, and customer success to teenage refugees.

Social Enterprise and Legitimacy Practices

The emergence of Social Enterprises with hybrid principles can be attributed to institutional transformations within conventional non-profit organizations, wherein they started incorporating business strategies to ensure the long-term sustainability of their social mission (Dart, 2004). Alternatively, these enterprises may have been initially established to address societal, economic, social, and environmental issues through entrepreneurial strategies (Defourny & Nyssens, 2006; Haryanti et al., 2020; Low, 2006; Nyssens, 2006). This research focuses on the second form, organizations founded as Social Enterprises. Apart from intending to understand accountability practices, this research also found a pattern of legitimacy formation linked to the company's transparency and accountability practices. Several previous studies state that transparency and accountability practices help maintain the legitimacy of Social Enterprise toward its stakeholders (Huybrechts & Nicholls, 2013; Kolodinsky et al., 2022; Rotheroe & Richards, 2007).

Bradford et al. (2020) stated that there is a need for Social Enterprises to communicate their social and financial performance in a broader scope. This need is intended so that moral legitimacy (based on intention) develops into consequential (based on performance). Legitimacy is a general perception or assumption that action is socially desirable, appropriate, or by a system of norms, values, beliefs, and definitions that are socially formed by a particular social group or community (Suchman, 1995). The dual goals that Social Enterprise aims to achieve simultaneously require good recognition and acceptance by stakeholders.

The official Instagram account and other media in cyberspace are the company's steps to introduce and communicate its vision, mission, activities, and impact on society. Furthermore, various company posts display several activities in which the company tries to introduce its social and business practices. Transparency regarding the "who, why, and how" the product was produced and reached consumers is one of the company's efforts to get consumers who have the same values as the company. Disseminating information about products and beneficiaries to consumers or the public is carried out to legitimize the company's presence as a Social Enterprise.

On one occasion, the researcher followed the interaction between one of Social Enterprise's co-founders and the weaving facilitators via Instagram live chat. The facilitator is the field coordinator of Social Enterprise activities with the woven artisans. Researchers posted written questions in the comments column about how the *mamas* felt about Social Enterprise's presence in their village, as follows:

> "*One of the changes is that we can have cash from the proceeds from woven orders without expecting too much money from our husbands. The hope is that the Social Enterprise will continue to grow so that orders will increase, children's scholarships can continue to run, and assistance with healthy food such as sorghum cereal, eggs, and milk*".

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Apart from the facilitators, researchers also asked companies how they ensure that needs are met and have a positive impact on artisans. The co-founder explains it as follows:

> "*Meeting the needs of artisans is a challenge for social businesses. One way is to hold focus group discussions, mid-year evaluation forums, and outings involving all artisan elements. We asked whether the mamas were happy with the orders and wages given or whether the facilitators were good at communicating*".

The communication between Social Enterprise and the facilitators via Instagram live chat proves the openness that the company wants to show. Anyone can join this forum, allowing them to ask questions or provide comments directly. The recording of the live chat activity is then used as a company archive and can be played back to be watched again, where, to date, the recording has been watched 1,235 times.

In several uploads, Social Enterprise shows photos of product portfolios and information regarding consumers' identity (whether private companies, government organizations, or individuals). Posts that include the consumer's identity show that the company wants to legitimize its organization as a party that can be trusted in handling products ordered by consumers. Furthermore, Social Enterprise always includes the positive impact of the products sold in every photo or video uploaded. Once again, this proves that social and business principles should go hand in hand with Social Enterprise, which has been recognized by the public several times through awards received. Furthermore, via Instagram, the three Social Enterprises also upload photo documentation and news links when the founders are invited to be resource persons at an event where the Social Enterprise can communicate its mission and practices to the public. Finally, Social Enterprises uploads impact portfolios informally and formally in impact reports, which they present to their stakeholders.

Income, Environment, and Culture as Sustainability Goals

Through their careers and entrepreneurship, women and the economy are connected. According to the 2020/2021 Global Entrepreneurship Monitor (GEM) study, Indonesia has more female entrepreneurs than males. Accordingly, the top trends of the International Council for Small Business (ICSB) 2021 worldwide list the womenpreneur movement as the top trend. This research targets the role of women as founders and subjects of empowerment in Social Enterprises operating in the creative economy sector. Empowering women of various working ages and backgrounds is the empowerment target of three Social Enterprises with various regional coverage in Indonesia.

The empowerment movement, especially for women, has a significant portion of Indonesia's social entrepreneurship realm. Apart from the fact that the number of women is almost comparable to the number of men, on the other hand, women, especially those living in remote areas, usually experience many limitations, such as poor nutrition and high maternal mortality rates due to low family income. While they have potential and skills that have not been fully utilized or are valued at unreasonable prices, women are also vulnerable to violence and ultimately have to flee far from their countries. One of the Social enterprises in this research, with its empowerment movement, provides opportunities to receive training and work for twenty refugees. Social Enterprise's presence gradually improves their economic and social lives (Richardson et al., 2017), thus contributing to household income, self-confidence, and respect are gained (Agrawal et al., 2021).

The practice of empowerment continues beyond how income from products sold can be distributed as artisan wages or training activities and company operations. Empowerment through the creation of woven products (handicrafts), fabrics, and other fashion items also considers the environment as an element that cannot be separated from production activities. One of the Social Enterprise derived the value of sustainability by using natural materials such as leaves, fruit, or tree bark as natural dyes for textiles. Furthermore, efforts to protect nature and the environment begin by growing raw materials such as cotton and dyes. In the process, the plants that produce the raw materials for the product are managed naturally without using pesticides, with the harvest period adjusting to the readiness of the plants for use. The followers responded positively to the upload regarding the process of producing environmentally ethical products, such as:

"I appreciate Bu XXX's decision to preserve without using chemicals. I am delighted to contribute to your cause via this Social enterprise."

"I would like you to provide me with the ability to purchase Indonesian cotton. To inform my consumers that this is the origin of my fabrics! I encounter this difficulty whenever I purchase fabric from a wholesaler; they are ignorant of its origin."

Regarding these various comments, in the end, everything was returned to the aim and belief of Social Enterprise actors that initial steps, although small, gradually still provide positive impacts and changes for humans, the earth, and culture. The efforts initiated focus not on how to become more prominent but how to become better. Uploads in the form of photos or narrated videos illustrate how the company is gradually learning and upholding its commitments.

The other Social Enterprise uses eco-friendly and sustainable fabrics when revealing that they are selective in choosing fabrics as raw materials for their products. This company provides upcycling services for leftover or discarded products from other companies and repurposes leftover raw materials, which are then used as training materials that artisans can use. Social Enterprise has changed the concept of plastic packaging, which is harmful to the environment, with paper adhesive and packaging made from cassava. The value of environmental sustainability is realized by paying attention to the product life cycle, from selecting and acquiring materials, production, distribution, and use to disposal. The materials used must be recyclable and certified as sustainable sources that must be quickly renewable and sustainably harvested (low-impact materials) with natural coloring from turmeric, teak leaves, and flowers (environmentally friendly materials). Production is carried out by exploring and highlighting local culture, namely woven palm leaves, as a business opportunity to ultimately open up employment opportunities for residents, especially *mamas*, as the main empowerment target.

The third sustainability goal is culture. Indonesia itself is known as a country with diverse cultures, one of which is weaving and batik. By the aim of social entrepreneurship, which is to solve social problems in society, the concept of this movement is first to carry out potential mapping. The company and society need to have the same and consistent values because the main goal is for the impact to be felt sustainably. Solving the problem of poverty in remote areas, which is vulnerable to threatening the health and safety of *ibus* and children, is undertaken by utilizing the potential and skills of the local population, namely woven palm leaves. Before this can

be realized, this company builds relationships with the *mama* as the subject of assistance, including their families and communities, where the empowerment program aims to be right on target. The selection of raw materials is also adjusted to the potential natural resources that exist in the local area. Woven crafts with various techniques and natural raw materials are one of the skills possessed by specific communities in many regions in Indonesia. Social Enterprise might promote and preserve woven culture by increasing its product variety and quality value. Social Enterprise is gradually innovating its woven products to become more valuable and functional by inviting other companies to collaborate in providing products or CSR activities.

CONCLUSION

This research aims to identify the role of Instagram as a medium of transparency for Social Enterprise in Indonesia. Furthermore, this research also wants to understand how Social Enterprises operating in the creative sector practice accountability, legitimacy, and sustainability with women's empowerment as part of their social mission. Through various uploads on the company's official Instagram account, this research proves that the hybrid concept in Social Enterprise is reflected, among other things, in the narrative of product (business) disclosure and social mission, which always coexist. Based on word processing using Nvivo software, researchers concluded that Social Enterprise transparency describes a variety of operational, social, and financial performance disclosures that reflect the company's accountability, legitimacy, and sustainability practices. Figure 2 summarises Social Enterprise's transparency framework through disclosures on its Instagram account.

Through its Instagram account, Social Enterprise informally uploads photos, videos, and narratives to reveal the existence of operational, social, and financial accountability practices where all three are carried out simultaneously. The legitimacy practice is narrated by Social Enterprise partnering with other companies' CSR programs, proving the acceptance and trust of external parties to Social Enterprise. Posting achievements such as receiving awards or the opportunity to be a speaker in various seminars, apart from being a medium for the company to confirm its identity and existence, is also a form of public acceptance of the existence of Social Enterprise. The company also revealed sustainability issues it believes it can achieve: revenue through products sold, the environment, and culture. These three sustainability themes are what are realized gradually.

Furthermore, this research provides an overview of the operationalization of Social Enterprises, especially those operating in the creative sector with women's empowerment as part of their social mission. This research also provides transparency guidelines that lead to the practice of accountability, legitimacy, and sustainability of Social Enterprise in Indonesia. So far, referring to the Social Enterprise criteria where accountability is coupled with business practices only, this research explains more broadly how accountability is flexible and not only carried out formally.

The limitations of this research are. First, this research has yet to understand the concept of sustainability in Social Enterprise optimally; understanding is still limited to the elements of sustainability but has not optimally revealed the drivers of sustainability in Social Enterprise. Second, this research needs to understand the interaction between companies and their followers fully; even though the comments column is still activated and allows followers to comment, only two Social Enterprises received several comments on their uploads, and interactions occurred. Then, regarding these two limitations, further research is needed that understands Social

Enterprise practices in more depth, where the findings of this research can be used as an initial description of accountability, legitimacy, and sustainability practices in Social Enterprise in Indonesia.

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