

## NETNOGRAPHY STUDY: SUITABILITY OF ENVIRONMENTAL ACCOUNTING REPORTING OF PT. HALMAHERA PERSADA LYGEND ON YOUTUBE AND INSTAGRAM USER RESPONSES

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### Abstract:

This study aims to understand the suitability between PT Halmahera Persada Lygend (HPAL) environmental accounting reporting and the reality in the field based on public responses on the YouTube platform (<https://youtube.com/@haritanickel?si=rimm0rUeZOuILjBq>) and Instagram (<https://www.instagram.com/harita.nickel?igsh=Z2J6MTVjMTBrd2cw>). As part of Harita Nickel, HPAL is committed to operational sustainability by prioritizing environmental responsibility, which includes mangrove conservation, coral reef rehabilitation, environmentally friendly smelter construction, and community empowerment on Obi Island. Using a netnography approach, this study analyzes user responses and comments on both platforms related to HPAL's published sustainability reports and the application of environmentally friendly principles. The 2024 Merdeka Awards won by Harita Nickel also strengthens the positive perception of the company in terms of social and environmental responsibility. Based on data during the research period from September 14 to November 11, 2024, HPAL received 5,497 likes and 368 positive comments on YouTube and 1,581 likes and 52 positive comments on Instagram, indicating that HPAL's implementation of environmental accounting has been in line with public perception and emphasizes the importance of synergy between industrial operations and social and environmental sustainability.

**Keywords:** Netnography, Environmental Accounting, PT Persada Halmahera Lygend, YouTube, User Response

## INTRODUCTION

In recent years, attention to environmental accounting has increased along with the increasing demands of the community and other stakeholders for companies to be transparent in managing environmental impacts. One sector that has received the spotlight is the mining industry, including nickel mining (Asdan et al., 2023). Nickel is an important commodity in various industrial sectors, especially in the production of electric vehicle batteries, which contribute to reducing carbon emissions (Nuraeni 2018). However, the nickel mining process often has negative impacts on the environment, such as ecosystem damage, water pollution, and land degradation, which are of concern to the community and environmental organizations.

PT. Persada Halmahera Lygend, one of the nickel mining companies in the Halmahera region, has been faced with demands to be more transparent in reporting their environmental impacts (Kramawijaya 2017). Environmental accounting plays an important role in this, where companies are expected to report their activities related to environmental management, negative impact mitigation efforts, and social responsibility programs that are carried out (Friendly and Anita, 2022). However, how the community receives this reporting is an interesting issue to be studied further. Along with the development of digital technology, social media, such as YouTube, has become a platform for the public to voice their opinions on various issues, including the environmental



impacts of mining operations (Abdullah et al. 2019). Communities in the Halmahera region and environmental activists use YouTube to criticize mining companies' environmental policies, share personal experiences, and disseminate information related to the impacts of nickel mining on the local environment (Febrida and Oktavianti 2020)

Netnography studies provide an appropriate approach to understanding the public response to PT. Halmahera Persada Lygend's environmental accounting reporting through platforms such as YouTube and Instagram (Sandi and Febriana, 2023). Netnography, which utilizes data collected from social interactions in cyberspace, allows researchers to capture sentiments, perceptions, and narratives that develop in online communities related to the company's environmental accounting practices (Swandewi et al., 2024).

This study aims to assess the suitability of PT. Persada Halmahera Lygend's environmental accounting reports with public expectations and analyzes how the public responds to the reporting through social media (M. A. Putri and 2024). Thus, this study will provide new insights into the interaction between environmental accounting reporting and public opinion in the digital era and identify gaps that need to be improved in the company's environmental reporting practices (Safitri et al., 2022).

The reason I chose this topic is that PT Halmahera Persada Lygend is the first company in Indonesia to produce raw materials for electric vehicle batteries, so it plays an important role as a pioneer in supporting the development of the national battery industry, especially High-Pressure Acid Leaching (HPAL) technology, making it a relevant example to assess the suitability between the company's environmental accounting reporting and public perception of the resulting environmental impact.

**Environmental Accounting in the Mining Industry.** Environmental accounting is a branch of accounting that specifically records and reports the impact of a company's activities on the environment. In the mining industry, environmental accounting is crucial because mining operations often cause significant environmental impacts, such as ecosystem damage, water pollution, and greenhouse gas emissions. In this context, mining companies are expected to report activities that have an impact on the environment and the mitigation steps they take to reduce the damage (Haya and Firman, 2022).

Research on environmental accounting shows that this reporting is not only important to comply with government regulations, but also to build a company's image in the eyes of the public and stakeholders. For example, it was found that mining companies that actively report their environmental impacts and mitigation efforts tend to get greater support from the surrounding community (Scottish Water 2020). However, environmental accounting reporting is often criticized as being merely a formality or a "greenwashing" strategy, which is when companies present an environmentally friendly image without any real action. Shows that many mining companies in Indonesia only do this reporting as a marketing tool, without any commitment to reducing environmental impacts (Chairia et al. 2022).

**Netnography as a Research Method.** Netnography is a qualitative research method used to understand the behavior and interactions of people in cyberspace (Mangunsong et al., 2022). In this context, ethnography is very relevant to explore how people use social media to voice their opinions on various issues, including the environmental accounting practices of mining companies (Wijayanto et al. 2021). A study by Yasya, (2017) using a netnography approach shows that social media provides a space for people to express their dissatisfaction with environmental reporting by mining companies. By using platforms such as YouTube, people can share personal experiences, criticize company policies, and disseminate information about the negative impacts of mining



activities. This study concludes that social media plays an important role in building a public narrative about the environmental impacts caused by companies.

**The Role of Social Media in Public Opinion.** In the digital era, social media platforms such as YouTube, Facebook, and Twitter have become important tools for people to voice their opinions on various issues, including the environment (Sangadji et al. 2024). YouTube, in particular, is increasingly popular as a platform where people can post short videos that voice criticism or support for companies. With algorithms that support the widespread distribution of content, YouTube allows people to reach a larger audience in a short time (Fathiyah, 2023). found that mining companies in Indonesia that are active on social media are often the subject of criticism by the public, especially when their environmental reporting does not reflect the reality on the ground (Sri and Astuti 2019). The public uses this platform to show the gap between the company's claims and the actual impacts they experience. It suggests that social media is playing an increasingly important role in influencing public perceptions of corporate environmental responsibility (Aditia et al., 2023).

**Compliance of Environmental Accounting Reporting with Community Expectations.** Community expectations of environmental accounting reporting by mining companies are not only transparency but also a real commitment to improving environmental impacts (Amira and Siswanto, 2022). shows that the public is more critical of companies that report environmental accounting but do not take real action in the field. In the context of PT. Persada Halmahera Lygend, it is important to assess whether the company's environmental accounting reporting is in accordance with community expectations, especially in terms of transparency and environmental impact mitigation efforts. Meanwhile, Indrianto's (2023) research states that communities directly affected by mining activities expect more comprehensive reporting, including data on water and air quality around the mining area, as well as remediation steps taken by the company. Inadequate reporting can trigger dissatisfaction and encourage the public to use social media as an advocacy tool.

## METHODS

Netnography comes from the words internet (internet connection network) and ethnography. Ethnography itself is an application of anthropology derived from Greek, which is a combination of the words ethnos, which means citizens of a nation or society and the word graphene, which means writing. Netnography can be interpreted as an online research method adapted from ethnography, which is applied to understand social interactions in the context of digital communication.

The lithography method is often also called online ethnography or virtual ethnography, popularized by Robert Kozinets in 1997. Kozinets (1998) said that "ethnography is an interpretive method that specifically examines consumer behavior from various cultures and communities presented in cyberspace or the Internet." Then, Kozinets (1998) defined netnography as the result of written records of cultural and community research that come from online communication, using computer media or Internet-based communication, where both fieldwork and textual accounts methodologically use the traditions and techniques of cultural anthropology.

Netnography focuses on the study of social media. Netnography methods are used to understand the types of social relations in social networks such as social media. The requirements for conducting this research are familiarity with computer-mediated communication (CMC) and being a member of the community in the social media being studied. Kozinets asserts that ethnography is a special form of ethnographic research to reveals the unique habits of various types of computer-mediated social interactions (internet). This definition continues to develop into a research technique for the field of social media. Netnography is also a method for studying cybernetics space (cyberspace) from textual information to study the culture and society that



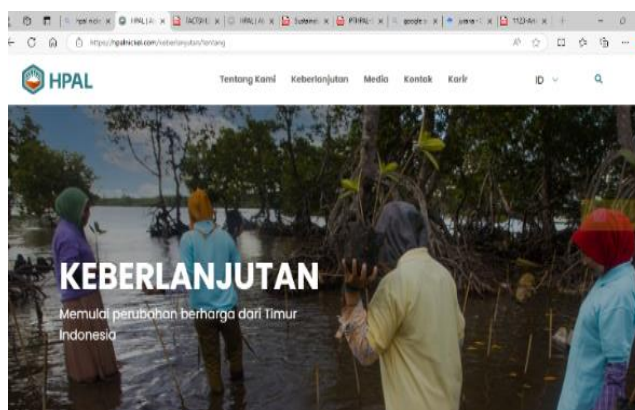


emerges online. Netnography is the only method specifically designed to study online culture and communities.

Netnography is a qualitative research method, a new form of ethnographic research that 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 space. Netnography is used to study and understand the virtual world and behavior of online communities with the lives of these virtual communities from their actors (Bakry et al. 2024). Nguyen (2013) provides several steps in conducting ethnographic research;

1. The first step is to determine the formulation of the problem, social sites or topics to be studied,
2. The second step is the identification and selection of the community to be studied,
3. The third step is data collection,
4. The fourth step is data analysis and interpretation of various findings continuously until the point of saturation, then.
5. The fifth step is writing, presenting and reporting the research findings and policy implications.

## RESULT AND DISCUSSION



Source: <https://hpalnickel.com>

**Figure 1.** Website of PT. Halmahera Persada Lygend

PT Halmahera Persada Lygend (HPAL) was established in 2018 by Harita Nickel through PT Trimegah Bangun Persada in collaboration with PT Ningbo Lygend Mining and became the first company in Indonesia to produce raw materials for electric vehicle batteries using High-Pressure Acid Leaching (HPAL) technology. This technology processes limonite nickel ore, previously considered as overburden, into high-value products such as Mixed Hydroxide Precipitate (MHP), nickel sulfate, and cobalt sulfate, which are the main components of electric vehicle batteries. Operating in the Obi Island Industrial Area, HPAL has an MHP production capacity of 96,000 tons per year and is part of the National Strategic Project (PSN). The Indonesian government fully supports the development of the electric vehicle battery industry, with a target to stop using fuel oil by 2060. A 2019 USGS report showed that Indonesia has the largest nickel reserves in the world, reaching 21 million tons, so this country has great potential to become a global market leader in raw materials for electric vehicle batteries. (<https://hpalnickel.com>).





Source: <https://hpalnickel.com/>

**Figure 2.** Sustainability Report of PT. Halmahera Persada Lygend 2021-2022

**Environmental Accounting Analysis in PT. HPAL Sustainability Report 2021-2022.** As a business entity that focuses on environmentally friendly industries, HPAL is aware of the importance of operational sustainability as a demand of stakeholders. Therefore, HPAL is committed to ensuring that all operational activities meet the sustainability requirements set by international standards. We strive to carry out environmentally friendly operations by minimizing negative impacts on the environment and the communities around us. To realize this commitment, all HPAL operations are guided by the Sustainability Framework that Harita Nickel has prepared as the parent company. For Harita Nickel, sustainability is a key strategy that cannot be ignored in realizing the company's vision, so that it becomes an integral part of every aspect of operations carried out. (Report 2021-2022).



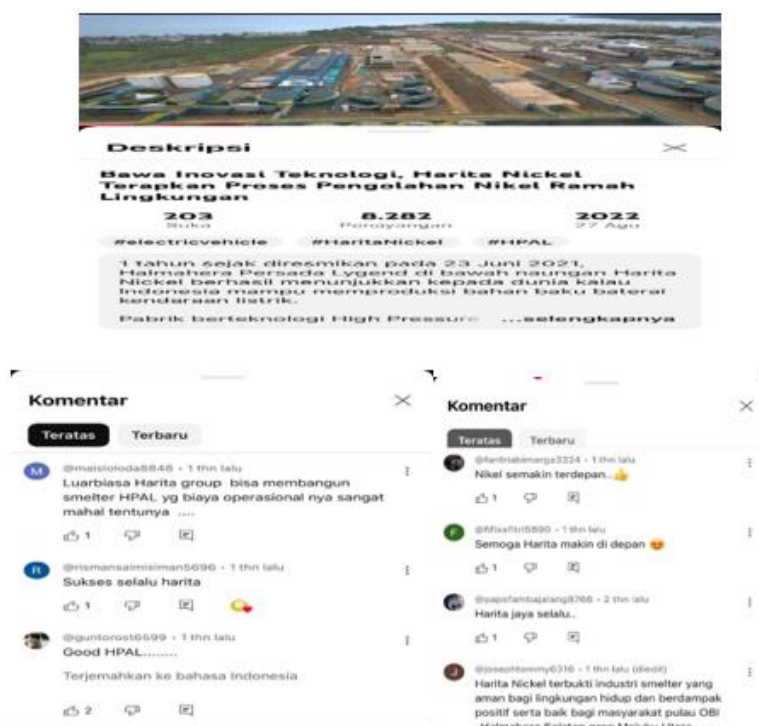
Source: Sustainability Report HPAL-2021 & PTHPAL-SUR-2022

**Figure 3.** Sustainability framework 2021 & sustainability framework 2022

From 2021 to 2022, HPAL implemented a good corporate governance (GCG) framework emphasizing integrity and ethical behavior as the company's core culture. They are committed to addressing climate change by adopting environmentally friendly operating practices, which include efforts to minimize carbon footprints and increase carbon storage through sustainable biodiversity restoration. HPAL also focuses on improving air quality and responsible water management to protect marine ecosystems. In terms of human resources, the company instills a work safety culture by providing training to employees and involving local communities in social empowerment programs. In addition, HPAL strives to improve community welfare by combating poverty and

upholding social justice in Indonesia. Through the implementation of sustainable management principles, HPAL not only achieves operational success but also contributes to social and environmental sustainability, in line with Indonesia's sustainable development goals. (Report 2021-2022).

**User Response Via Youtube Media.** Findings were obtained from YouTube through screen responses via (<https://youtube.com/@haritanickel?si=rimm0rUeZOuILjBq>). This website was chosen considering the title raised is related to Harita Nickel, which is an important part of PT Halmehera Persyada Legend, so the results obtained as listed below.

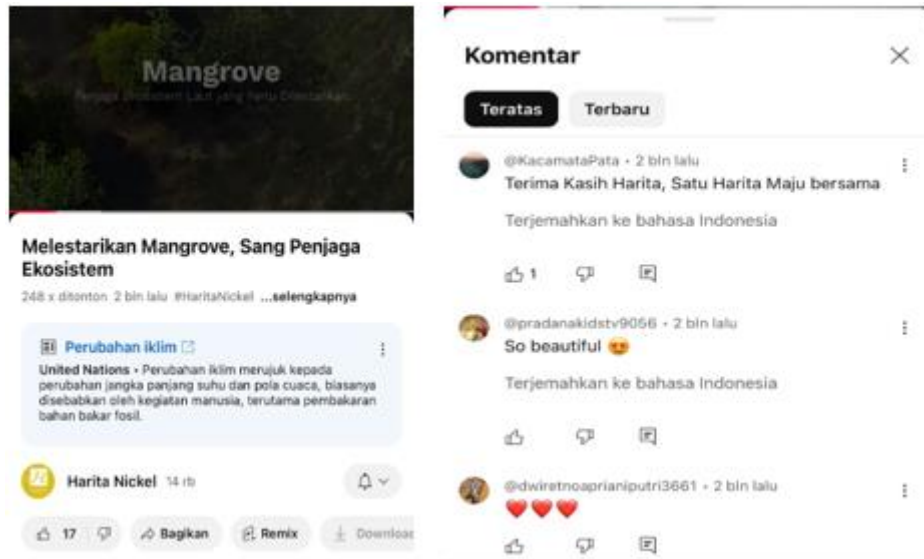


Source ([https://youtu.be/1joUsiDUBRM?si=P7kNucMiVELK0\\_s5](https://youtu.be/1joUsiDUBRM?si=P7kNucMiVELK0_s5))

**Figure 4.** Youtube Platform

Findings from YouTube show that in Figure 4, Harita Nickel discusses its efforts in implementing HPAL (High-Pressure Acid Leach) technology innovation that allows the processing of limonite nickel (low grade) in a more environmentally friendly way. Through this technology, the company seeks to reduce negative impacts on the environment, such as emissions and waste, in order to improve the sustainability of nickel mining operations. This upload received a positive response in the form of 203 likes with various comments. Meanwhile, in Figures 4, netizen comments show that the construction of the HPAL smelter by Harita Group is considered environmentally friendly, has a positive impact on the Obi Island community, and shows the company's commitment to advancing the nickel industry, with a total of 14 likes.





Source ([https://youtu.be/zznfIO3W0r0?si=5\\_qUR0y4KT0iy9zx](https://youtu.be/zznfIO3W0r0?si=5_qUR0y4KT0iy9zx))

**Figure 5.** YouTube platform

Figure 5 highlights the importance of preserving mangrove forests as protectors of coastal ecosystems, where mangrove forests play a role in preventing erosion, maintaining biodiversity, and supporting ecosystem stability by absorbing carbon and providing habitat for various species; this post received 17 likes. Meanwhile, Figure 5 shows positive comments from netizens who expressed their gratitude to Harita and support for the unity and progress of the company, which received 2 likes.



Deskripsi

Terumbu buatan di Pulau Obi (Artificial Coral Reefs in Obi Island) | Harita Nickel HSE Program

443 Likes, 3.320 Views, 2023

Pulau Obi, Rehabilitasi, ArtificialCoralReefs

Perencanaan terumbu buatan buatan di perairan sekitar wilayah operasional Harita Nickel di Pulau Obi, Maluku Utara sebagai ruang konservasi perikanan berkelanjutan, sistem, kesehatan ekosistem pantai dan daerah pesisir.

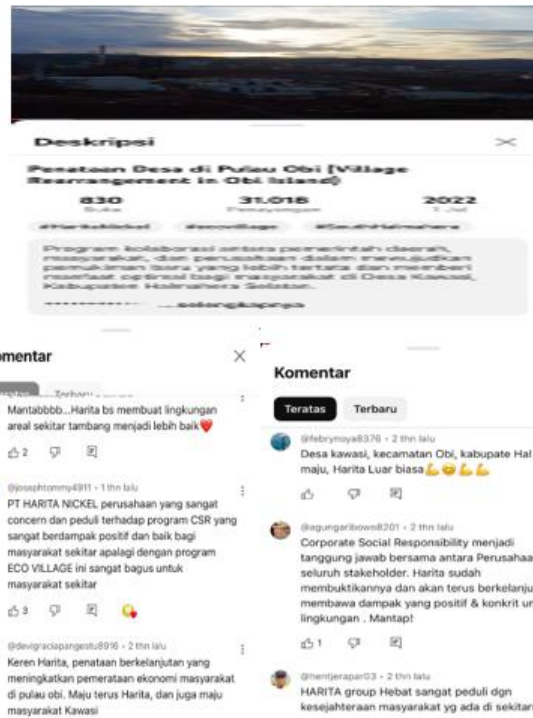


Source ([https://youtu.be/M4e0PO\\_hZXY?si=08nHrrKluThX63Kf](https://youtu.be/M4e0PO_hZXY?si=08nHrrKluThX63Kf))

Figure 6. Youtube platform

In Figure 6, Harita Nickel, through the HSE (Health, Safety, and Environment) program, discusses the Artificial Reef Program on Obi Island, which aims to improve and preserve the surrounding marine ecosystem. Through the construction of artificial coral reefs, the company seeks to support biodiversity and reduce the negative impacts of mining activities, as well as contribute to the restoration of the marine environment around Obi Island; this post received 443 likes. In Figures 6, netizen comments show that the community feels cared for by Harita's efforts in rehabilitating coral reefs as a form of concern for the sustainability of the marine ecosystem around the mining area. Netizens consider this action to reflect the company's responsibility towards the environment, although the process takes quite a long time. They also appreciate that Harita does not only focus on the company's profits, but also cares about the community and environment around Obi Island. This step is considered an extraordinary form of concern, provides valuable lessons, and inspires pride and support for the environmental initiatives initiated by Harita, with a total of 20 likes.



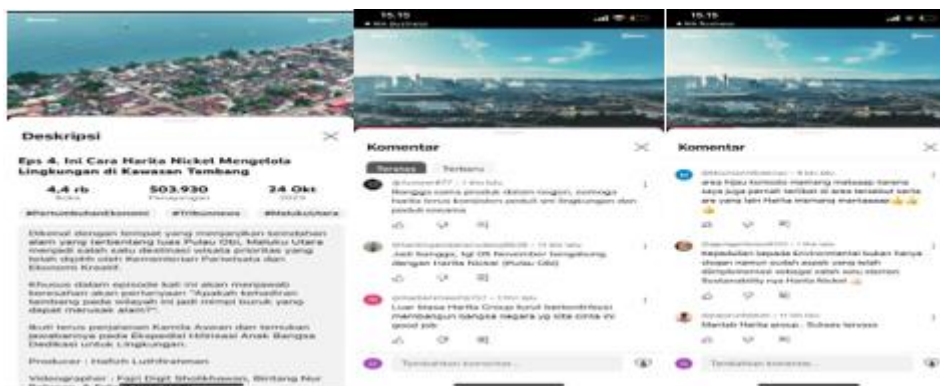


Source ([https://youtu.be/zsK0h5o-L\\_c?si=BTCKeMx6Dmv8dxsg](https://youtu.be/zsK0h5o-L_c?si=BTCKeMx6Dmv8dxsg))

**Figure 7.** YouTube platform

Figure 7 discusses the Village Development Program on Obi Island aimed at improving the welfare of local communities by improving infrastructure and residential environments. Through this effort, the community is expected to enjoy a more organized environment and support a better quality of life, and this received 830 likes. Then, in Figures 7, netizen comments convey PT Harita Nickel for the company's commitment to implementing the Corporate Social Responsibility (CSR) program, which has a positive impact on the community around the mine, especially through the Eco Village program. According to netizens, this program shows the company's concern for the environment and the welfare of the community on Obi Island, especially in Kawasi Village, Obi District, South Halmahera Regency. Netizens also highlighted the importance of CSR as a shared responsibility between the company and stakeholders and considered Harita as an example of a sustainable company in providing concrete impacts on the community and the surrounding environment; this received 40 likes.

From the search results via YouTube on the official Tribun News channel (<https://youtu.be/dop7cSzfFXo?si=0uFNZVX9X8tBSN0T>), a video discussing the efforts and policies implemented by the Harita Group, an integral part of PT Halmahera Persada Lygend, was found. These videos present information related to environmental management, corporate innovation, and commitment to sustainability carried out by Harita Nickel in carrying out its operations in the mining area.



Source: (<https://youtu.be/dop7cSzffXo?si=0uFNZVX9X8tBSN0T>)

Figure 8. Youtube platform

Figure 8, a video uploaded by Tribunnews on October 24, 2023, entitled "This is How Harita Nickel Manages the Environment in the Mining Area," explains the environmental management steps implemented by Harita Nickel. In an interview, Haji Nohok from the North Maluku Provincial Environmental Service stated that Harita Nickel is the best company in environmental management in the area. The company strictly monitors water and air quality with an online monitoring system connected to the Ministry of Environment. In addition, Harita Nickel has carried out 23 hectares of mangrove rehabilitation and artificial coral reef planting with nickel waste. Environmental monitoring is carried out every six months and shows stable ecological conditions without significant pressure from mining activities. It has received 4.4 thousand likes then, in Figures 8 show that positive comments from netizens reflect support for domestic products that not only contribute to national development but also show concern for environmental sustainability. The netizen expressed his pride in joining Harita Nickel on Obi Island on November 5 and appreciated the company's commitment to the principle of sustainability, which is seen in the development of green areas, as he witnessed in the Komodo area. Harita Nickel's commitment to the environment is not just a slogan but has been implemented in real terms as an integral part of the company's sustainability principles. The netizen also expressed his gratitude to Harita Group for its continued contribution to supporting national development and environmental preservation.

User response via Instagram media.



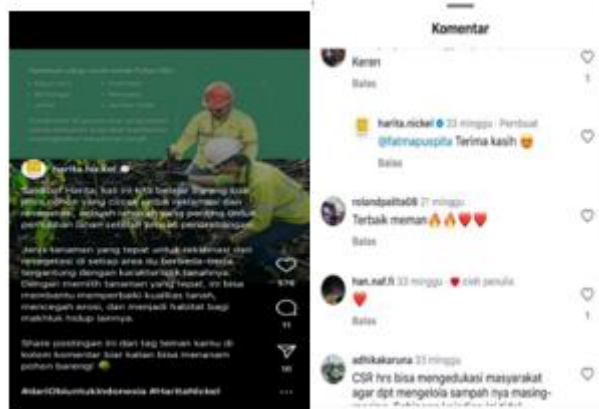
Source (<https://www.instagram.com/reel/CmQgfmGsAxa/?igsh=MWg5bDZtaWZvaGlhNw==>)

Figure 9. Instagram Platform



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Figure 9 discusses the Environmentally Friendly Program with Solar Cell aims to reduce environmental impacts through the use of renewable energy. By utilizing solar panels, this program supports efforts to reduce emissions and dependence on fossil fuels while increasing energy efficiency around the operational area; this received 434 likes. Then, figure 9 netizen comments on Harita Nickel and the HPAL technology used are considered positive steps and deserve appreciation; this received 1 like.



Source (<https://www.instagram.com/p/C9BZOeQNzDZ/?igsh=bTc2aGtzY2j1azRz>)

**Figure 10. Instagram Platform**

In Figure 10, the Sahabat Harita Program emphasizes the importance of choosing the right plants for post-mining land reclamation to improve soil quality, prevent erosion, and support biodiversity habitats. This has received 576 likes. Meanwhile, in Figure 10, netizen comments that gave positive appreciation to the Sahabat Harita program received 3 likes.



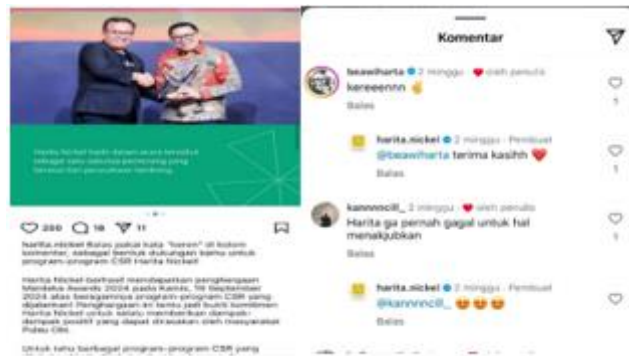
Source ([https://www.instagram.com/p/C\\_HLu3ONckf/?igsh=MWw0cGRxMTVrcjk2MQ==](https://www.instagram.com/p/C_HLu3ONckf/?igsh=MWw0cGRxMTVrcjk2MQ==))

**Figure 11. Instagram Platform**

Figure 11 shows that the Quality Food Source Program from Obi Fishermen aims to support the quality and sustainability of local fishery resources, with a focus on the catch of Obi Island fishermen as a provider of healthy and quality food for the community. This received 312 likes. In Figure 11, netizen comments, these netizen comments expressed their gratitude to the fishermen on



Obi Island, especially in Kawasi, for providing fresh fish. In addition, they emphasized the importance of support from the government and related parties to develop marine products in order to improve the fishermen's economy and utilize the potential of underwater wealth sustainably. This received 3 likes.



Source: [https://www.instagram.com/p/DAMj\\_yVhihr/?igsh=dnd2cXIyZXA5Mzc2](https://www.instagram.com/p/DAMj_yVhihr/?igsh=dnd2cXIyZXA5Mzc2)

**Figure 12.** awards for CSR programs

Figure 12 shows that the Merdeka Awards 2024 Results received by Harita Nickel are real evidence of the company's commitment to implementing corporate social responsibility (CSR) programs that have a positive impact on the Obi Island community. This award is in line with the positive responses conveyed by social media users, including on YouTube and Instagram, who appreciate the company's efforts to protect the environment, such as the reclamation of ex-mining land and the preservation of marine ecosystems. PT Halmahera Persada Lygend's sustainability report, which emphasizes environmental and social responsibility, further strengthens this positive narrative, demonstrating the alignment between the company's policies and public perceptions regarding the impact of its operations. This award not only recognizes the company's achievements but also emphasizes the importance of collaboration between the industrial sector and society in achieving better environmental sustainability.

**CONCLUSION**

The environmental accounting analysis in PT Halmahera Persada Lygend's (HPAL) 2021-2022 sustainability report shows the company's strong commitment to sustainability principles, which is reflected through various environmental and social programs. HPAL has implemented environmentally friendly operational practices, including the use of HPAL technology for low-emission nickel processing, mangrove conservation, coral reef rehabilitation, and the use of renewable energy through solar panels. In addition, the Corporate Social Responsibility (CSR) programs implemented, such as local infrastructure development, community empowerment, and provision of quality food sources, have provided real benefits to the community around Obi Island. This commitment has received positive appreciation from netizens on social media, reflecting the public perception that recognizes HPAL's concern for social welfare and environmental sustainability. The 2024 Merdeka Awards received by HPAL further strengthen the company's image as a responsible entity and emphasize the importance of collaboration between companies and communities in achieving sustainability. The research period runs from September 14 to November 11, 2024, with an analysis of user responses on YouTube

(<https://youtube.com/@haritanickel?si=rimm0rUeZOUlLjBq>) and Instagram (<https://www.instagram.com/harita.nickel?igsh=Z2J6MTVjMTBrd2cw>) platforms.

### Suggestions.

1. Increasing Transparency: HPAL is expected to continue to increase transparency in its sustainability reporting, especially regarding environmental and social impacts. Providing more detailed information can help strengthen public and stakeholder trust in the company's commitment to maintaining sustainability.
2. Developing Sustainability Programs: The company can expand sustainability programs, such as increasing the capacity of ecosystem rehabilitation and expanding the use of renewable energy. This program can be developed to cover a wider area and involve more local communities.
3. Strengthening Local Community Participation: HPAL is expected to continue involving local communities in empowerment programs and environmental activities. Active community participation will increase the program's sustainability and provide greater social impact.
4. Evaluation and Improvement of CSR Program Effectiveness: To improve the effectiveness of the CSR program, HPAL should conduct regular evaluations of its impact, especially in terms of improving the economic welfare of the surrounding community. Thus, HPAL can ensure that its CSR programs provide real and sustainable contributions.
5. Collaboration with Government and Related Institutions: HPAL is expected to establish more intensive cooperation with local governments, non-profit institutions, and related parties to maximize the impact of sustainability programs. This collaboration can increase the effectiveness and reach of the program while also demonstrating the company's active role in achieving sustainable development goals in Indonesia.

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