

Designing a Cultural-Strategic Islamic Communication Audit Model for non-transportation asset governance in PT Kereta Api Indonesia SubDIVRE 1.1 Aceh

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ABSTRACT

Introduction

The governance of non-transportation assets in state-owned railway enterprises requires not only legal and administrative control but also effective organizational communication. In Aceh, where socio-religious norms strongly influence public legitimacy, communication practices surrounding asset safeguarding and commercialization face distinctive challenges. Despite the strategic value of railway land and buildings, communication audits have not been systematically institutionalized, creating coordination gaps and social resistance.

Objectives

This study analyzes the implementation of communication audits in managing non-transportation assets at PT Kereta Api Indonesia SubDIVRE 1.1 Aceh and formulates a culturally grounded audit model suited to Aceh's socio-religious context.

Method

The research employs a descriptive qualitative and evaluative approach. Data were collected through in-depth interviews, participatory observation, and document analysis involving company leaders, asset managers, operational staff, commercial partners, and community representatives. Informants were selected using purposive and snowball sampling. Data credibility was strengthened through triangulation and member checks, and analysis followed an interactive model of data reduction, display, and verification.

Results

Findings indicate that communication audits are not formally

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structured but occur informally through meetings and routine evaluations. Internal communication remains predominantly top-down, with limited cross-unit coordination and insufficient communication competencies. Externally, while negotiation with partners is perceived as transparent, broader stakeholder engagement lacks cultural adaptation and participatory dialogue. Resistance to asset policies often stems from inadequate alignment with Acehese values such as deliberation, communal consensus, and the mediating role of religious and traditional leaders.

Implications

The study proposes a Cultural-Strategic Islamic Communication Audit Model that integrates systematic planning, exploratory and focused interviews, strategic analysis, follow-up mechanisms, and participatory evaluation. Embedding local socio-religious values into communication governance can enhance transparency, legitimacy, and conflict prevention in asset commercialization.

Originality/Novelty

This research advances communication audit scholarship by contextualizing it within Islamic governance and local cultural structures, offering a model that bridges organizational communication strategy and socio-religious legitimacy in public asset management.

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INTRODUCTION

The governance of state-owned enterprises increasingly depends on the quality of their communication systems, particularly when public assets are involved. Effective communication governance is not merely a managerial function but a strategic mechanism for ensuring transparency, accountability, and the creation of public value. PT Kereta Api Indonesia (Persero) manages not only transportation services but also extensive non-transportation assets, including former railway land, inactive stations, supporting facilities, and commercial properties. In the Aceh region under SubDIVRE 1.1, these assets encompass 8,624,665 square meters of land and 395 housing units with an estimated value of approximately Rp 570 billion. Despite their economic potential, asset safeguarding and commercialization remain constrained by administrative, legal, and socio-cultural challenges.

Organizational communication plays a decisive role in shaping institutional effectiveness. Conrad & Poole (2005) emphasize that communication constructs organizational meaning and social reality, thereby influencing strategic outcomes. In public asset management, communication is required to coordinate internal units, monitor asset utilization, negotiate with partners, and build trust with communities.

Empirical studies confirm that weak communication coordination in state-owned enterprises reduces asset management effectiveness (Mandala & Toni, 2024), while conflicts over public transportation assets often stem from insufficient public information (Ortiz et al., 2008; Taylor & Morris, 2015). Participatory communication has been shown to mitigate social conflict (Istianto & Maulamin, 2018), and communication audits in state-owned enterprises remain inconsistently implemented (Lamaya et al., 2025; Saidi et al., 2025). These findings underscore the strategic importance of systematic communication evaluation.

The central problem addressed in this study lies in the absence of a structured and sustainable communication audit within PT KAI SubDIVRE 1.1 Aceh. Communication audits function as strategic instruments to improve internal and external information flows and address operational barriers in governance (Greenbaum et al., 1988). Without such mechanisms, communication deficiencies tend to recur, potentially resulting in asset loss, declining public trust, and stagnation in economic utilization. Preliminary findings reveal vertical, one-way internal communication and limited cross-unit coordination, alongside external communication that insufficiently accommodates local values, generating policy resistance (Polasky et al., 2025; Stupak et al., 2021; Tang & Phillip, 2025). Consequently, asset governance depends more on individual initiative than institutionalized systems.

The complexity of this problem is intensified by Aceh's distinctive socio-religious context. Aceh adheres to the principle of *ngon hukôm lagee zat ngon sifeut*, integrating custom and Shariah into social life (Djawas et al., 2024). Communication patterns are dialogical and collective, strongly influenced by religious scholars and traditional leaders. Values such as *meusapat* (deliberation) and *peumulia jamee* (hospitality) encourage participatory engagement (Djawas et al., 2024; Indainanto et al., 2023; Nurdin et al., 2021). However, these socio-cultural dimensions have not been fully internalized in PT KAI's external communication strategy, contributing to social resistance. Thus, the research problem is not solely procedural but also epistemological: how to design a communication audit that aligns with Islamic and local legitimacy frameworks.

Previous scholarship offers important guidance. Communication audit models developed in Western contexts have been criticized for universalist assumptions embedded in Anglo-American accountability frameworks (Argento et al., 2019; Grossi et al., 2015; Papenfuß et al., 2019; Peña & Jorge, 2019). When applied to Muslim-majority environments, these models often neglect vertical accountability dimensions and the role of religious authority (Ahunov, 2023; Beygi et al., 2022; Yetano & Sorrentino, 2023). Islamic governance literature further demonstrates that accountability extends beyond horizontal stakeholder relations to include divine accountability grounded in the Tawhidic paradigm (Ahmad et al., 2023; Miftahussurur et al., 2025; Ruhullah & Ushama, 2024). Organizational communication in Islamic contexts must therefore address spiritual, ethical, and communal dimensions (Hasrimy & Abdullah, 2025; Khairiah & Kholil, 2025; Mowlana, 2013).



Methodological critiques also identify significant gaps. Existing communication audit models rely heavily on quantitative indicators and formal compliance assessments, overlooking informal, relational, and symbolic dimensions of communication (Hay & Cordery, 2018). Scholars call for context-sensitive methodologies capable of capturing cultural legitimacy and power asymmetries (Li et al., 2019) and detecting symbolic accountability that masks substantive deficiencies (M. C. Simpson, 2007). Participatory governance research shows that internal motivations and social trust often outweigh purely economic incentives (Dzomira, 2020). These insights suggest that communication audits must evaluate cultural alignment, legitimacy perceptions, and stakeholder engagement beyond formal disclosure metrics.

Nevertheless, a specific research gap persists. Existing studies have not examined operational communication audits in the management of state-owned enterprise assets, particularly non-transportation assets with complex legal and social characteristics. Nor have they integrated local socio-cultural and religious values into public communication governance models. In Aceh's context, where legitimacy depends on harmonizing public policy with Shariah-informed norms and customary authority structures, conventional audit instruments such as surveys and document analysis are insufficient to capture informal communication patterns and community expectations. This gap necessitates a culturally grounded reconstruction of communication audit methodology.

This study therefore aims to design a Cultural-Strategic Islamic Communication Audit Model for non-transportation asset governance in PT KAI SubDIVRE 1.1 Aceh. Building upon Millar & Tracey's (2009) interview-based audit framework, the research reconstructs the model by integrating participatory, adaptive, and applicable dimensions and embedding Islamic cultural values such as deliberation and the involvement of traditional leaders. The novelty lies in combining modern communication audit theory with Islamic governance principles and Acehese socio-cultural legitimacy frameworks. The study focuses specifically on internal and external communication systems related to asset safeguarding and commercialization. By addressing epistemological, methodological, and practical gaps, this research contributes to communication science and offers a context-sensitive governance instrument capable of enhancing transparency, preventing social conflict, and strengthening sustainable asset management in Muslim-majority institutional environments.

LITERATURE REVIEW

Theoretical Foundations of Communication Audits

Communication audits have evolved from technical measurement instruments into strategic governance mechanisms embedded in broader accountability systems. Early models emphasized information flow, message clarity, and organizational climate. However, subsequent scholarship situates communication audits within agency theory,

institutional theory, legitimacy theory, and systems theory (Amar & Lecourt, 2023; Heald, 2018; Thompson et al., 2019). Agency theory frames audits as tools to reduce information asymmetry between principals and agents, particularly in public sector and state-owned enterprises (SOEs) (Ajaegbu & Mmayie, 2025; Colbert & Jahera, 1988). Institutional theory explains how audit practices respond to coercive, normative, and mimetic pressures (Baker et al., 2014; Jamali, 2010). Legitimacy theory, meanwhile, conceptualizes communication audits as mechanisms through which organizations construct and maintain social acceptance (Iazzi et al., 2025; Rosser et al., 2022).

The systems-theoretical perspective further expands this view by conceptualizing accountability as an interconnected architecture linking governance mechanisms, stakeholder relationships, and information strategies (Thompson et al., 2019). From this standpoint, communication audits are not isolated evaluative events but embedded processes ensuring alignment between strategic objectives and communicative practices. Contemporary scholarship underscores that accountability frameworks must capture dynamic interactions among internal coordination, external engagement, and institutional expectations (Eilstrup-Sangiovanni & Hofmann, 2024; Huising & Silbey, 2021; Papenfuß et al., 2019; Pilon & Brouard, 2023). Consequently, communication audits are increasingly understood as instruments of governance coherence rather than merely diagnostic communication tools.

Methodologically, the field has transitioned from survey-based compliance audits toward more interpretive and context-sensitive approaches (Amar & Lecourt, 2023; Papenfuß et al., 2019). The expansion of non-financial reporting and integrated governance models has required audits to evaluate not only accuracy but also value alignment and stakeholder trust. This theoretical pluralism provides the intellectual foundation for reconstructing audit models in culturally distinct governance environments.

Communication Audits in Public and State-Owned Enterprises

In public sector and SOE contexts, communication audits are closely linked to governance effectiveness and public trust. Empirical studies indicate that audit mechanisms strengthen accountability when integrated into broader institutional reforms rather than implemented as stand-alone compliance instruments (Cordery & Hay, 2019; Manes-Rossi et al., 2020). The credibility of State Audit Institutions and internal audit bodies significantly shapes public perceptions of legitimacy. Where audit institutions demonstrate independence and transparency, stakeholder confidence improves.

Research on integrated reporting and non-financial disclosure further demonstrates that communication audits influence governance outcomes when they assess both financial and sustainability dimensions (Cheng et al., 2025; Ruiz-Lozano et al., 2022). External assurance, independent oversight, and transparent stakeholder communication serve as trust-enhancing signals. However, auditing alone does not guarantee governance improvement. Evidence from several SOE contexts reveals persistent governance weaknesses despite formal audit compliance, suggesting that



effectiveness depends on cultural alignment and institutional embedding (Adebayo & Ackers, 2024; Johannes et al., 2025; Khumalo & Mazenda, 2021; Mumba & Kazonga, 2021; Petersen et al., 2024).

Importantly, the literature highlights risks of symbolic accountability. Organizations may adopt audit mechanisms ceremonially, producing disclosures that satisfy formal requirements without improving substantive governance (Ahmed & Uddin, 2025a; Oussii et al., 2019; Spira, 1999; Yuan et al., 2025). This decoupling problem is particularly salient in environments with fragmented institutional structures. Therefore, communication audits in SOEs must move beyond procedural evaluation to assess authenticity, stakeholder perception, and institutional coherence.

Cultural and Contextual Adaptation of Governance Frameworks

A growing body of scholarship questions the transferability of Western-developed governance and audit models to non-Western contexts (Areneke et al., 2019; Kimani et al., 2021; Refakar & Ravaonorohanta, 2020). Governance frameworks are embedded in institutional logics shaped by culture, religion, and historical trajectories. Institutional theory demonstrates that normative and mimetic pressures often dominate in culturally embedded environments, making context-sensitive adaptation essential (Heald, 2018).

In decentralized or socio-religiously structured settings, accountability extends beyond regulatory compliance to include moral and communal expectations (Corderly & Hay, 2019; Li et al., 2019). Standard audit templates may overlook informal authority structures, community legitimacy cues, and culturally grounded communication norms. This limitation underscores the necessity of reconstructing audit models that reflect local governance dynamics rather than importing external templates.

Moreover, research warns against symbolic transplantation. When governance mechanisms are adopted without cultural internalization, they risk becoming performative rather than transformative (Simpson, 2014). Contextual adaptation requires participatory engagement with stakeholders, sensitivity to local power relations, and recognition of culturally embedded legitimacy frameworks.

Islamic Governance and Organizational Communication

Islamic governance principles introduce additional normative dimensions to accountability and communication (Kustiwi & Sawarjuwono, 2021; Qomar et al., 2022; Sari, 2021). Tawhidic accountability conceptualizes responsibility as both vertical (to God) and horizontal (to stakeholders), reshaping the meaning of transparency and disclosure (Abdurrahman, 2025; Liestyowati, 2024; Sencal & Asutay, 2020). Organizational communication in Islamic contexts must therefore demonstrate ethical integrity and Shariah conformity, not merely regulatory compliance (Abdul Hamid et al., 2025; Harahap & Abdullah, 2025).

Maqasid al-Shariah provides a teleological framework emphasizing welfare, justice, and public interest (Abdulkadir & Bature, 2025; Karimullah, 2023; Sulong et al., 2025). Studies argue that governance communication aligned with Maqasid

strengthens legitimacy and stakeholder trust (Dasmadi et al., 2024; Mergaliyev et al., 2021; Shalhoob, 2025). In Islamic financial institutions, Shariah Supervisory Boards function as legitimacy-bearing authorities whose independence and communicative role significantly influence stakeholder perception (Alam, 2021; Elamer et al., 2020; Haridan et al., 2018). Transparent disclosure of Shariah deliberations enhances institutional credibility.

Ethics-based management further reinforces communication authenticity. Research suggests that ethical culture mediates the relationship between governance structures and stakeholder trust (Saleh et al., 2025; Zahiri & Sahal, 2025). Consequently, communication audits in Islamic governance environments must evaluate alignment between stated values and operational practices, integrating religious legitimacy signals into accountability assessments (Razak et al., 2024; Santoso & Ristianawati, 2025).

Participatory and Qualitative Approaches in Communication Evaluation

Methodological debates increasingly emphasize qualitative and participatory approaches in communication audits (Manes-Rossi et al., 2020; Papenfuß & Wagner-Krechlok, 2023). In culturally embedded contexts, informal communication patterns and social legitimacy cues are often invisible to standardized quantitative metrics. Interview-based and participatory methods reveal how stakeholders interpret governance messages and how trust is constructed relationally.

Participatory approaches enhance legitimacy by involving stakeholders in evaluative processes (Díez et al., 2015; M. C. Simpson, 2007). However, they also present challenges related to subjectivity, power asymmetry, and resource intensity. Scholars advocate mixed-method designs that triangulate interviews, document analysis, and observational data to strengthen validity (Amar & Lecourt, 2023).

Qualitative methodologies are particularly valuable in decentralized governance environments where community leaders and informal networks influence policy acceptance. By capturing interpretive dimensions of accountability, participatory audits provide insights into socio-cultural legitimacy beyond compliance indicators.

Accountability, Transparency, and Legitimacy Nexus

The relationship between accountability and legitimacy constitutes a central theme in governance literature. Accountability is increasingly conceptualized as a multidimensional construct involving transparency, engagement, and value creation (Dallagnol et al., 2023; Prencipe, 2025). Communication audits thus function as instruments for assessing both informational accuracy and relational trust.

Transparency alone is insufficient. Empirical research demonstrates that stakeholders evaluate governance through procedural fairness, responsiveness, and ethical consistency (Hennchen & Schrempf-Stirling, 2021; Mansoor, 2021). Effective audit frameworks therefore incorporate dialogic communication principles and evaluate whether organizations foster meaningful engagement rather than unilateral disclosure.



The expansion of sustainability and integrated reporting further reinforces the accountability–legitimacy nexus. Non-financial disclosures must demonstrate substantive commitment to social welfare objectives. Communication audits must therefore assess alignment between strategic narratives and operational realities.

Research Gap and the Significance of the Study

Despite substantial advances in communication audit theory, significant gaps remain. First, existing models predominantly reflect Western institutional logics and rarely integrate Islamic governance principles systematically. Second, empirical research on communication audits in SOEs within socio-religiously structured regions remains limited. Third, few studies combine institutional, legitimacy, and Maqasid-based frameworks into a unified evaluative model.

This study addresses these gaps by reconstructing a communication audit model that integrates cultural, strategic, and Islamic governance dimensions within a decentralized SOE context. By synthesizing agency, institutional, and Islamic governance perspectives, the study contributes theoretically to context-sensitive audit reconstruction and practically to governance innovation in culturally embedded public enterprises.

METHOD

Research Design

This study employs a qualitative case study design to examine the implementation of communication audits in the governance of non-transportation assets within PT Kereta Api Indonesia (PT KAI) SubDIVRE 1.1 Aceh. A qualitative approach was selected because the research seeks to understand communicative processes, institutional practices, and culturally embedded governance dynamics that cannot be adequately captured through quantitative indicators. Case study methodology enables in-depth exploration of organizational realities within their natural setting, allowing the researcher to analyze interactions among structural, strategic, and socio-cultural dimensions of communication.

The study is evaluative and reconstructive in orientation. It does not merely describe existing communication practices but critically assesses the extent to which communication audits are systematically implemented and how they can be redesigned to fit the Acehese socio-religious context. The research draws conceptually on the Sociocultural-Strategic Communication Audit Model developed by Millar & Tracey (2009), while adapting it to local governance realities. This design allows for contextual refinement rather than mechanical replication of existing audit frameworks.

Research Setting and Context

The empirical setting of this study is PT KAI SubDIVRE 1.1 Aceh, a regional division responsible for managing railway operations and assets in Aceh Province, Indonesia. Particular attention is given to non-transportation assets, including former railway land,



inactive stations, commercial buildings, and company housing. These assets represent significant economic value and strategic potential for commercialization but are simultaneously embedded within a culturally strong and religiously structured social environment.

Aceh's distinctive governance framework—characterized by the implementation of Islamic law and strong customary institutions—makes communication strategies central to asset governance. Asset utilization decisions often intersect with community expectations, religious norms, and local leadership structures. Consequently, communication audit practices in this context must address not only administrative efficiency but also socio-cultural legitimacy. This setting provides an appropriate site for examining the interaction between communication governance and culturally grounded accountability.

Data Collection

Data were collected through semi-structured, in-depth interviews with nine informants who were purposively selected based on their institutional roles and involvement in asset management and communication processes. Informants included representatives from asset management, legal, security, and public relations units, as well as relevant external stakeholders associated with asset utilization. The purposive sampling strategy ensured that participants possessed direct knowledge of communication flows and governance mechanisms related to non-transportation assets.

Semi-structured interviews were chosen to allow flexibility in probing organizational routines, informal communication practices, and perceptions of audit implementation. Interview questions focused on internal coordination mechanisms, communication with external stakeholders, conflict management experiences, evaluation practices, and perceptions of institutional challenges. Interviews were recorded with consent, transcribed verbatim, and anonymized to preserve confidentiality. Documentary materials, including internal reports, policy documents, and asset records, were also reviewed to triangulate interview findings and enhance data credibility.

Data Analysis

Data analysis followed an inductive thematic approach. Transcribed interviews and documentary materials were systematically coded to identify recurring patterns, inconsistencies, and structural gaps in communication practices. Initial open coding focused on identifying themes related to communication flow, coordination mechanisms, stakeholder engagement, conflict resolution, and evaluative procedures. These codes were subsequently grouped into broader analytical categories aligned with the components of the Sociocultural-Strategic Communication Audit framework.

The analysis paid particular attention to discrepancies between formal communication procedures and actual practices, as well as between intended policy objectives and stakeholder perceptions. Triangulation across interview data and documentary evidence was conducted to enhance internal validity. Patterns were

interpreted within the broader theoretical lenses of agency, institutional, and legitimacy perspectives, as previously discussed in the literature review. This analytical process enabled identification of structural weaknesses and contextual constraints that limit systematic communication audit implementation.

Model Reconstruction Procedure

Following the evaluative phase, the study undertook a model reconstruction process. Rather than proposing an entirely new framework, the research adapts and extends the existing Sociocultural–Strategic Communication Audit Model. Reconstruction was guided by three analytical principles: contextual alignment, cultural integration, and strategic coherence.

First, contextual alignment involved assessing which components of the original model were compatible with the organizational structure of PT KAI SubDIVRE 1.1 Aceh and which required modification. Second, cultural integration incorporated Acehese socio–religious norms and participatory dialogue mechanisms into audit stages. Third, strategic coherence ensured that the revised model supports both asset safeguarding and commercialization objectives. The reconstructed model emphasizes participatory stakeholder mapping, culturally sensitive message framing, structured feedback mechanisms, and periodic evaluative review cycles to institutionalize communication audit practices.

Trustworthiness and Ethical Considerations

To ensure methodological rigor, the study applied credibility, transferability, dependability, and confirmability criteria. Credibility was strengthened through triangulation of interviews and documentary evidence, as well as iterative cross-checking of interpretations. Transferability is supported by detailed contextual description, allowing readers to assess applicability in comparable SOE environments. Dependability was addressed through systematic documentation of coding procedures and analytical decisions. Confirmability was maintained by grounding interpretations in empirical evidence rather than researcher assumptions.

Ethical considerations were carefully observed throughout the research process. Informants participated voluntarily and were informed about the purpose of the study. Anonymity and confidentiality were preserved in data reporting. Given the sensitivity of asset governance issues, particular care was taken to avoid disclosure of information that could compromise institutional interests or individual positions.

RESULTS

Overview of Non–Transportation Asset Governance

The findings indicate that PT KAI SubDIVRE 1.1 Aceh manages a substantial portfolio of non-transportation assets consisting of former railway land, inactive stations, commercial facilities, and company housing. These assets collectively represent significant economic potential, both for revenue generation and for strengthening institutional sustainability. However, asset governance is not solely a technical or

financial matter. Informants consistently emphasized that asset utilization decisions are intertwined with local community expectations, customary norms, and the implementation of Islamic law in Aceh. As a result, governance practices require not only administrative coordination but also socially sensitive communication.

Interview data reveal that asset governance procedures are formally structured under centralized regulations issued by the parent company. Nonetheless, implementation at the regional level involves negotiation with village authorities, community leaders, and local government representatives. Informants described situations in which commercial use of railway land triggered public concerns regarding ownership history, religious sensitivity, or community benefit. These findings demonstrate that asset governance in Aceh is embedded within a socio-religious environment that directly influences communication strategies and institutional legitimacy.

Internal Communication Structure and Coordination

The results show that internal communication regarding non-transportation asset management is predominantly vertical and hierarchical. Decisions related to asset utilization, safeguarding, and commercialization are generally initiated by upper management and communicated downward to operational units. While this structure ensures procedural clarity, it limits horizontal coordination among asset, legal, security, and public relations divisions. Several informants reported overlapping responsibilities and delays resulting from insufficient cross-unit information exchange.

Although formal meetings are conducted periodically, communication flow often depends on individual initiative rather than institutionalized mechanisms. Informants indicated that misunderstandings sometimes arise because asset-related information is not systematically shared across departments. In cases involving land disputes or tenant negotiations, coordination between legal and public relations units was described as reactive rather than preventive. These patterns suggest that internal communication lacks an integrated audit mechanism capable of mapping information flow and identifying structural bottlenecks.

External Communication and Stakeholder Engagement

External communication practices primarily focus on formal notification, contractual arrangements, and coordination with local authorities. The findings reveal that interactions with tenants and community stakeholders are generally conducted through official correspondence and direct meetings. While informants reported that transparency is maintained regarding lease agreements and asset utilization terms, communication tends to emphasize administrative compliance rather than dialogic engagement.

In several instances, community resistance emerged due to limited prior socialization or misunderstanding of asset status. Informants noted that proactive engagement with traditional leaders (*keuchik*) and religious figures contributed to conflict mitigation. However, such engagement was described as situational rather



than embedded in a structured stakeholder mapping process. The absence of systematic stakeholder analysis results in uneven communication intensity across different asset locations. Consequently, communication strategies are often adjusted after tensions surface, rather than functioning as anticipatory governance instruments.

Implementation of Communication Audit Practices

The study finds that formal communication audit procedures are not explicitly institutionalized within SubDIVRE 1.1 Aceh. There is no standardized instrument, periodic audit schedule, or documented evaluation protocol dedicated to assessing communication effectiveness. Instead, evaluative practices occur informally through internal meetings, managerial reviews, and problem-solving discussions following specific incidents. Informants described these processes as “evaluation through coordination,” indicating that communication effectiveness is assessed implicitly rather than through structured metrics.

Although informal evaluation allows flexibility, it lacks systematic documentation and follow-up mechanisms. Lessons learned from conflict cases or negotiation challenges are not consistently codified into institutional guidelines. Furthermore, there is no dedicated unit responsible for overseeing communication governance or monitoring stakeholder perception. As a result, communication audits function in an ad hoc manner, primarily activated when operational difficulties arise. The absence of standardized audit tools limits the organization’s capacity to detect communication weaknesses proactively.

Communication Barriers and Institutional Constraints

Several structural and contextual barriers to effective communication governance were identified. First, limited human resource capacity in communication strategy and stakeholder analysis constrains proactive engagement. Informants acknowledged that personnel are primarily trained in operational and technical aspects of railway management rather than in strategic communication. Second, differences in language style and cultural expression between corporate actors and local communities occasionally produce interpretive gaps.

Third, coordination challenges stem from the absence of integrated information systems linking asset data with communication planning. Without comprehensive asset mapping that includes socio-cultural risk indicators, communication strategies are not fully aligned with local sensitivities. Additionally, the centralization of major policy decisions at the corporate level sometimes reduces flexibility in responding to regional conditions. These constraints collectively hinder the development of a systematic communication audit framework.

Supporting Factors in Communication Governance

Despite the absence of formalized audit structures, several enabling factors were identified. Informants emphasized the constructive role of traditional leaders, religious authorities, and village officials in facilitating communication. Their involvement enhances legitimacy and reduces resistance to asset utilization initiatives. Informal

dialogue sessions and direct engagement with community representatives often prevent escalation of disputes.

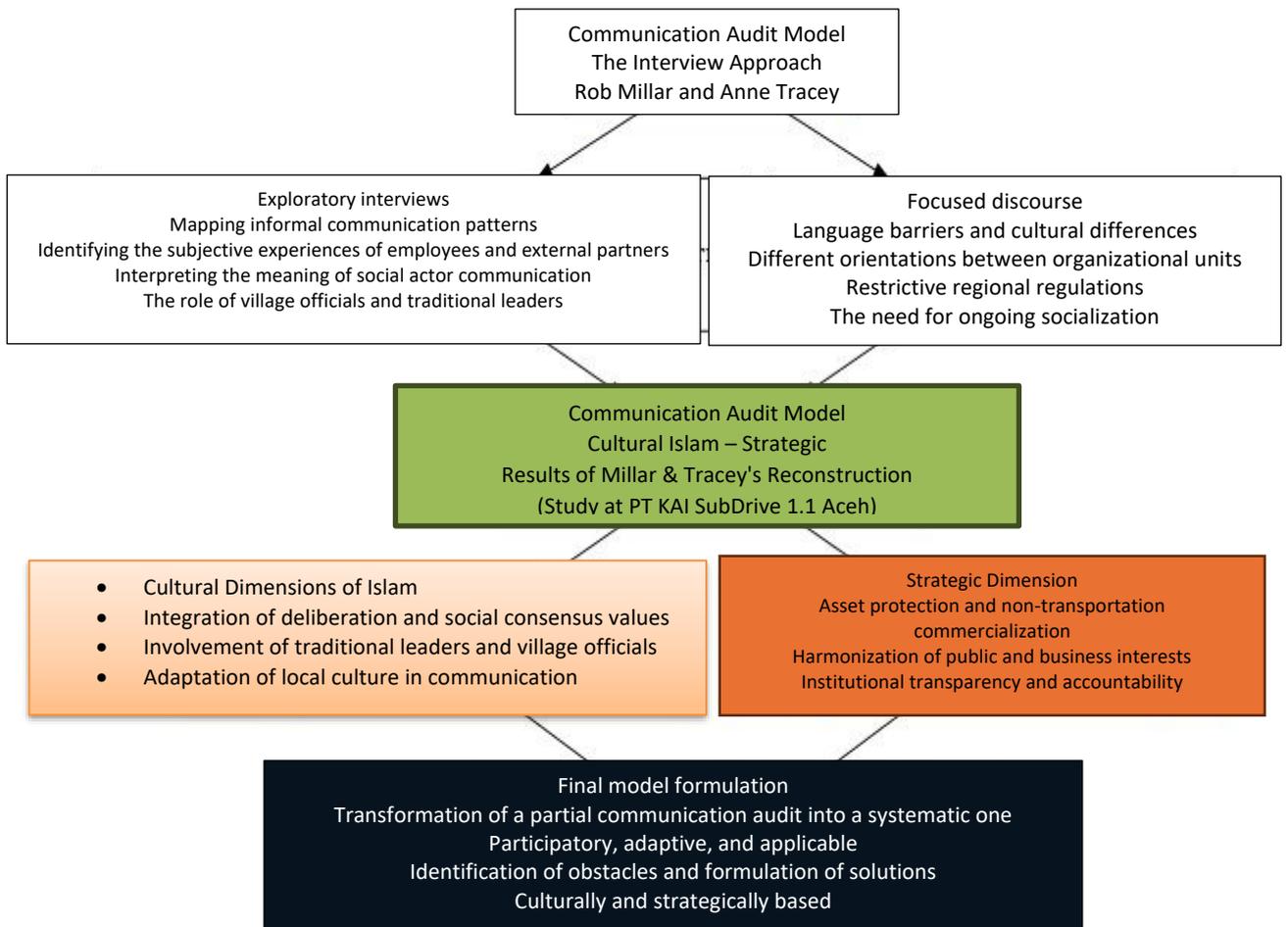
Moreover, transparency in contractual documentation and adherence to corporate regulations were perceived positively by tenants. The existence of clear administrative procedures contributes to procedural trust, even when dialogic engagement remains limited. Internal leadership commitment to safeguarding assets was also cited as a strength. These supportive elements provide a foundation upon which a structured communication audit model can be developed.

Reconstruction of the Cultural-Strategic Islamic Communication Audit Model

Based on empirical findings, the reconstructed model integrates sociocultural considerations into each stage of the communication audit process. The model introduces systematic stakeholder mapping that identifies not only tenants and government authorities but also religious leaders and customary institutions as primary legitimacy actors. It proposes structured feedback mechanisms to capture stakeholder perception before and after asset utilization decisions.

Figure 1

Implementation of Theory



Source: Authors' analysis.



DISCUSSION

Informal Communication Audits and Governance Effectiveness

The findings of this study demonstrate that communication evaluation within PT KAI SubDIVRE 1.1 Aceh operates largely in an informal and ad hoc manner. Evaluation occurs through coordination meetings and reactive problem-solving discussions rather than through structured audit instruments. As shown in the empirical section, there is no standardized audit cycle or formal documentation dedicated to communication governance. Consequently, communication weaknesses are addressed only after tensions or disputes arise, limiting the preventive function of audit mechanisms. This confirms that communication governance remains personalized and situational rather than institutionalized and systematic.

This pattern aligns with broader research on informal communication audits in public organizations. Studies indicate that informal or narrative-based evaluations can capture tacit knowledge and stakeholder perceptions that formal reporting overlooks (de St Croix, 2022; Manes-Rossi et al., 2021; Papenfuß et al., 2019; Sanford et al., 2020; Singh & Denner, 2025). However, scholars also warn that ad hoc evaluations risk lacking consistency, documentation, and follow-through, potentially resulting in symbolic accountability rather than substantive governance reform (Ahmed & Uddin, 2025b; Clapham, 2023; Dahler-Larsen & Boodhoo, 2019; Kimani et al., 2021). Where informal reviews are not embedded within structured accountability cycles, their impact remains episodic and limited.

Theoretically, these findings reinforce the argument that communication audits must be integrated into governance architecture rather than treated as incidental managerial practices. From a systems perspective, governance coherence depends on linking evaluative processes with strategic planning and stakeholder engagement. Practically, this implies that PT KAI requires periodic, codified audit procedures to transform reactive coordination into proactive governance. At the policy level, institutionalizing communication audits can enhance transparency, reduce recurrent conflict, and strengthen public trust in state-owned enterprise asset management.

Hierarchical Communication and Coordination Constraints

The results reveal that internal communication concerning non-transportation assets remains predominantly vertical. Decision-making authority flows from senior management downward, while horizontal coordination among asset, legal, and public relations units is limited. Although hierarchical clarity supports procedural control, it constrains cross-unit collaboration and slows anticipatory communication planning. Coordination tends to intensify only when disputes emerge, indicating that vertical structures alone are insufficient for managing complex stakeholder environments.

This finding resonates with governance scholarship emphasizing both the strengths and weaknesses of hierarchical communication. Agency theory suggests that vertical communication reduces ambiguity and clarifies accountability lines (Cheng et al., 2025). However, studies on networked public governance argue that

excessive centralization inhibits responsiveness and cross-functional integration (Christensen & Lægheid, 2011; Kilfoyle & Richardson, 2015). Research further shows that governance effectiveness in decentralized contexts requires balancing vertical authority with horizontal coordination and participatory mechanisms (Ansell et al., 2023; Li et al., 2019).

The implications are threefold. Theoretically, the findings illustrate the tension between hierarchical efficiency and collaborative legitimacy in complex public organizations. Practically, PT KAI SubDIVRE 1.1 Aceh must strengthen cross-unit communication platforms to complement top-down directives. From a policy standpoint, designing integrated communication architectures that harmonize vertical reporting with horizontal collaboration can enhance governance agility and reduce silo effects in asset management.

Cultural Legitimacy and Stakeholder Resistance

Empirical findings indicate that community resistance emerges when asset utilization decisions are not accompanied by culturally sensitive communication. Although formal notifications are delivered, limited early-stage socialization and insufficient incorporation of local leaders contribute to misunderstanding and tension. Informants emphasized that engagement with religious authorities and village leaders often diffuses conflict, suggesting that legitimacy is culturally mediated rather than purely administrative.

The literature strongly supports this observation. Public administration research demonstrates that cultural misalignment between policy messaging and local norms undermines perceived legitimacy and increases stakeholder resistance (Janssen & Hjort-Madsen, 2007; Lindermüller et al., 2023). Legitimacy theory posits that organizations must align communication with culturally embedded expectations to sustain acceptance (Rosser et al., 2022). In decentralized governance systems, incorporating local mediators enhances policy compliance and trust (Birgand et al., 2018; Laperrière et al., 2012).

Theoretically, this confirms that legitimacy is relational and culturally constructed. Communication governance must therefore evaluate not only message clarity but also cultural resonance. Practically, integrating participatory dialogue and stakeholder mapping into audit processes can prevent resistance before it escalates. At the policy level, embedding local legitimacy actors into communication planning strengthens governance sustainability in socio-religiously structured regions such as Aceh.

Islamic Governance and Accountability Reconstruction

The study's reconstruction of a Cultural-Strategic Islamic Communication Audit Model reflects the dual accountability structure operating in Aceh's context. Governance must satisfy both horizontal accountability to stakeholders and vertical accountability grounded in Islamic ethical principles. The inclusion of religious authorities and deliberative mechanisms reflects Tawhidic accountability, where legitimacy derives from alignment with divine and communal expectations.

Islamic governance literature supports this reinterpretation. Tawhidic accountability conceptualizes responsibility as answering both to God and to society (Alam et al., 2021; Brescia et al., 2025). Maqasid al-Shariah frames governance objectives in terms of welfare and justice, extending beyond compliance metrics (Umar et al., 2023). Shariah governance mechanisms, particularly independent supervisory boards, enhance legitimacy when their deliberations are transparently communicated (Meskovic et al., 2024).

The implications are significant. Theoretically, integrating Islamic governance principles expands conventional communication audit models beyond secular accountability frameworks. Practically, the reconstructed model institutionalizes religiously grounded legitimacy cues within asset governance. At the policy level, recognizing Islamic ethical accountability can enhance stakeholder trust and reduce normative tensions in Muslim-majority institutional environments.

Participatory and Culturally Embedded Audit Models

The findings demonstrate that communication becomes more effective when participatory elements, such as engagement with traditional leaders, are incorporated. Although currently informal, such practices indicate the potential of culturally embedded audit approaches. The proposed model formalizes these participatory elements into structured audit stages, including stakeholder mapping, exploratory interviews, and feedback loops.

Empirical research supports the strategic value of participatory audits. Studies show that inclusive engagement strengthens procedural legitimacy and builds trust (Manes-Rossi et al., 2021; S. N. Y. Simpson, 2014). Participatory evaluation surfaces latent concerns early, reducing the likelihood of conflict escalation (Díez et al., 2015). In Islamic contexts, integrating Maqasid-informed narratives into governance communication enhances acceptance among religious communities (Abd Aziz et al., 2023; Abdullah et al., 2025).

Theoretically, participatory audit models reconcile legitimacy theory with systems-based accountability frameworks. Practically, embedding structured participation transforms communication from reactive crisis management into preventive governance. From a policy perspective, institutionalizing culturally adaptive audit mechanisms enhances long-term sustainability by aligning asset governance with community expectations and ethical norms.

Strategic Implications for Governance Sustainability

Overall, the study confirms that communication governance is a decisive factor in the sustainability of non-transportation asset management. Informal audits, hierarchical rigidity, and limited cultural alignment constrain institutional effectiveness. Conversely, integrating structured audit cycles with participatory and Islamic governance principles strengthens legitimacy and conflict prevention capacity.

This synthesis aligns with governance scholarship emphasizing integrated accountability systems (Cordery & Hay, 2019; Thompson et al., 2019). Sustainable

governance emerges when formal reporting, cultural legitimacy signals, and stakeholder engagement operate coherently rather than independently. Research on symbolic accountability cautions that without such integration, audit mechanisms risk ceremonial implementation (S. N. Y. Simpson, 2014).

The implications extend beyond PT KAI. Theoretically, the study contributes to reconstructing communication audit theory within culturally embedded governance systems. Practically, it offers a replicable model for other state-owned enterprises operating in socio-religiously structured environments. At the policy level, embedding culturally grounded communication audits into public asset governance strengthens transparency, trust, and long-term institutional resilience.

CONCLUSION

This study demonstrates that communication governance plays a decisive role in the management of non-transportation assets within a state-owned railway enterprise operating in a socio-religiously structured region. The findings reveal that communication evaluation practices in PT KAI SubDIVRE 1.1 Aceh remain largely informal, reactive, and dependent on hierarchical coordination. While administrative transparency is maintained, the absence of a systematic communication audit limits anticipatory governance and cross-unit integration. External communication, though procedurally compliant, insufficiently incorporates culturally embedded legitimacy mechanisms, particularly the involvement of religious and customary leaders who shape community acceptance.

The discussion highlights that informal audits and vertical communication structures may provide procedural clarity but fail to ensure sustainable legitimacy in complex governance contexts. Aligning communication with Islamic governance principles, including Tawhidic accountability and Maqasid-oriented welfare objectives, strengthens institutional credibility. The reconstructed Cultural-Strategic Islamic Communication Audit Model offers a structured yet context-sensitive framework that integrates stakeholder mapping, participatory dialogue, and periodic evaluative cycles. This model transforms communication from episodic coordination into an institutionalized governance instrument capable of reducing conflict and enhancing trust.

The study contributes to communication audit scholarship by extending predominantly Western frameworks into a Muslim-majority public sector environment and embedding them within Islamic ethical governance. It advances theoretical integration between legitimacy theory, institutional perspectives, and Islamic accountability concepts. Practically, it provides a replicable governance tool for state-owned enterprises managing culturally sensitive assets. By demonstrating that communication audits must be culturally grounded and strategically embedded, this research underscores the centrality of legitimacy-oriented communication in achieving sustainable public asset governance.

Limitation of the Study

This study is subject to several limitations. First, it employs a qualitative single-case design focused on one regional division of a state-owned enterprise. While this approach enables in-depth contextual analysis, it restricts generalizability across other sectors, regions, or governance environments. Asset governance in Aceh is shaped by distinctive socio-religious and institutional characteristics that may not be directly comparable to settings with different legal or cultural frameworks. Consequently, findings should be interpreted as analytically transferable rather than statistically generalizable.

Second, the reliance on interview data and internal documentation introduces potential subjectivity. Although triangulation was conducted to enhance credibility, interpretations remain influenced by participant perceptions and institutional sensitivities. The absence of longitudinal quantitative performance indicators also limits the ability to measure the long-term impact of communication practices on asset utilization outcomes. Future empirical validation through comparative and mixed-method designs would strengthen causal inference and external validity.

Recommendations for Future Research

Future research should extend this inquiry through comparative studies across multiple state-owned enterprises or regions with varying cultural and religious contexts. Cross-case analysis would clarify whether the reconstructed communication audit model retains effectiveness beyond Aceh and identify which components are universally applicable versus context-specific. Incorporating quantitative indicators—such as stakeholder trust metrics, dispute frequency, and asset commercialization performance—would enable evaluation of governance outcomes over time and enhance empirical robustness.

Additionally, further research should explore the operationalization of Maqasid al-Shariah within public sector communication audits. Developing measurable Maqasid-based indicators and testing their integration within participatory governance frameworks could deepen theoretical refinement. Longitudinal studies examining how culturally embedded communication audits influence institutional resilience and stakeholder trust would provide valuable insights. Such research would advance interdisciplinary dialogue between organizational communication, public administration, and Islamic governance studies while strengthening evidence-based policy design in culturally complex environments.

Author Contributions

Conceptualization	Y.R., H.S., & H.E.S.	Resources	Y.R., H.S., & H.E.S.
Data curation	Y.R., H.S., & H.E.S.	Software	Y.R., H.S., & H.E.S.
Formal analysis	Y.R., H.S., & H.E.S.	Supervision	Y.R., H.S., & H.E.S.
Funding acquisition	Y.R., H.S., & H.E.S.	Validation	Y.R., H.S., & H.E.S.
Investigation	Y.R., H.S., & H.E.S.	Visualization	Y.R., H.S., & H.E.S.
Methodology	Y.R., H.S., & H.E.S.	Writing – original draft	Y.R., H.S., & H.E.S.

Project administration Y.R., H.S., & H.E.S. Writing – review & editing Y.R., H.S., & H.E.S.

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Informed Consent Statement

Informed consent was obtained before respondents answered the interviews for this study.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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Conflicts of Interest

The authors declare no conflicts of interest.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work the authors used ChatGPT, DeepL, Grammarly, and PaperPal in order to translate from Bahasa Indonesia into American English, and to improve clarity of the language and readability of the article. After using these tools, the authors reviewed and edited the content as needed and take full responsibility for the content of the published article.

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