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# Deconstructed CSR and Social Audit Model: Postmodernist Paradigm Observations in Luwu Mining Areas, Indonesia

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## ABSTRACT

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**Objective** – The research aims to decode the model of Social Audit on Corporate Social Responsibility (CSR) and develop a new model for CSR.

**Methodology/Technique** – The study uses qualitative research using Derrida's deconstructive postmodernism paradigm. This study scrutinises all models of CSR, distinguishing between capitalism and socialism in audit practices, and creates a new CSR model that integrates the local wisdom of indigenous peoples.

**Findings** – The study observes several unfair practices without ensuring social and distributive justice to the indigenous community where mining activities are conducted. Several concepts linked to sustainable development were evolved during the data collection phase. By deconstructing the two major concepts of CSR and Social Audit, the research develops a new model of sustainable corporate responsibility which enables stakeholders to empower the Luwu community by ensuring cultural integration and social development.

**Novelty** – By exploring CSR activities in the Luwu area, this study verifies all existing CSR practices and Social Audit models to generate a sustainable corporate social responsibility model for corporations, government and allied stakeholders. This research may be used to support policy agreements between governments, industry players and the corporations, towards effective SCSR implementation.

**Type of Paper:** Empirical.

**Keywords:** Corporate Social Responsibility; Social Audit; Sustainable Development; Capitalism; Local wisdom.

**JEL Classification:** M40, M42, M49

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## 1. Introduction

Many firms engage in Corporate Social Responsibility (CSR) practices with capitalist values for the company's reputation and previous research (Rahmawati, 2017; Idowu, 2012; Campbell, 2012) has ignored the value of local wisdom.

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This results in conflicts between companies and surrounding communities as stakeholders as a result of injustice, the mastery of corporate social responsibility practices, and different views or ideologies between the two parties (Yuan, 2011 and Rudito, 2013). In addition, conflict may also arise as a result of social inequality. The initial goal of the establishment of corporations is to assist public services (Bakan, 2007, Estes, 2005). The concept of corporate social responsibility is based on the ‘value of local wisdom’. There are minimal field-based observations that evaluate existing CSR models with critical reflections and a deconstruction perspective. Hence, this study proposes to critically examine existing CSR models integrating the perspectives of stakeholders in a triangulated way. The data collection was conducted in the Luwu area of Sulawesi, Indonesia using a qualitative postmodernism approach. The research contributes to existing, valuable information on indigenous people’s perspectives on CSR activities in mining areas, wherein firms have not yet conceptualized the value of CSR integrating local wisdom and an independent social audit. The study thus develops a new model for Sustainable Corporate Social Responsibility (SCSR) integrating local wisdom.

## 2. Literature Review

### 2.1 Corporate Social Responsibility

Hopkin (1998) defines CSR as ethical treatment between stakeholders and the earth. The Canadian Business for Social Responsibility-CBSR (2001) states that CSR is a company’s commitment to take into consideration environmental sustainability, as well as the interests of multiple stakeholders throughout their operations. Meanwhile, The European Commission states that CSR integrates a company’s social and environmental concerns into their business operations and interactions with the stakeholders (Fenwick, 2004). As stated by Baker (2005:1), “corporate social responsibility is about how companies manage the business processes to produce an overall positive impact on society”.

### 2.2. Social Audit

According to Mudjiono (2011), Social Audit covers the following issues:

1. **Ethics:** the values, morals, norms and rules that belong to the entity. Given the scarcity of ethical discussions, it is possible to identify the specific cultural traits applicable to the entity, which may reflect the operations of the entity.
2. **Labor:** creating a work environment that accepts all members of the workforce for the development of self-potential. In addition to consumers, workers are a reflection of the effectiveness of social responsibility closest to the entity.
3. **Environment:** in the context of the natural environment, company policies will monitor and reduce the damage caused by industrial activity to the natural environment. A social audit should examine the social circumstances including the environment. If the state of the environment is supportive of social circumstances, both will occur, and vice versa.
4. **Human rights:** this involves corporations operating in a way that does not violate human rights. A good social environment is an environment where all obligations can be fulfilled, and the rights of every human are achieved, by mutuality respecting the rights and duties of others.
5. **Community:** investing in local capital and the community. This involves a corporation engaging in not-for-profit activities for the benefit of the community.
6. **Fulfilment of Needs:** identification of all legal obligations. Social audit in this way can ensure that the corporation is functioning effectively and efficiently.

The reputation of a firm in society is highly dependent on the way it operates, its code of conduct, and other relevant factors. Stakeholders as well as shareholders evaluate the firm’s effectiveness and social

responsibility based on operational efficiency. The operations of a firm have an impact on the society in which it operates. A social audit will support the cohesiveness of the firm in the marketplace and improve its image by correcting its' operational procedures and code of conduct. Social accounting and audit enables a company to demonstrate to the community what they have achieved during their operations without compromising their social values. Social accounting and audit assists the firm in a logical and flexible manner based on the effectiveness of documentation and reporting. The demand for transparency and accountability, which is related to the concept of good corporate governance, necessitates changes in the organization's reporting systems.

Changes in good corporate governance practices, as well as social audit, have sparked recurring changes in corporate social responsibility reporting, linking the concept with social performance and firm performance. Social accounting is a measure of corporate responsibility to all stakeholders, which includes reports on social performance. There is a range of theories associated with CSR, which includes the profit maximization theory (Aupperle, Carroll and Hatfield, 1985), ethical theory (Saiia, Carroll and Buchholtz, 2003), political theory (Riggins, 1988), and stakeholder theory (Freeman, 1984; Clarkson, 1988, 1995). Of these four theories, stakeholder theory has particular resonance. The stakeholder theory states that the actors of the firm, i.e. the managers and leaders, should implement good governance practices that take into account the interests of all stakeholders. The literature in this area clearly states that better corporate governance practices will have a positive effect on all stakeholders. Stakeholder theory therefore plays an active role in the communities in which they operate (Freeman et al., 2004). One of the informants of this study conveyed that:

“There should be stringent action against the management of a firm when the management or managers derail the distribution of CSR funds as if the owner (principal) is no longer acting within the role as manager (agent)”.

The stakeholder theory emphasizes the importance of all parties, being internal and external stakeholders, that indirectly and directly affect corporate activities. Friedman (2006) states that the organization itself should be thought of as a group of stakeholders and the purpose of the organization should be to manage their interests, needs and viewpoints. No perception gap will be raised in case the expectations of each stakeholder is duly considered when implementing corporate social responsibility.

Managers within the organization should not behave as if they are the propagators of the capitalistic agenda. They should not engage in such activities that create gaps between the perception of stakeholders and local culture, values and expectations. It is argued in this context that the majority of corporations operate with the preconceived notion of implementing CSR activities with a profit motive, rather meeting the expectations and development of local people. Stakeholder theory is used as a managerial tool with respect to identifying stakeholders. A firm that is responsive to the attributes of stakeholders requires better attention (Frooman, 1999).

The firm should support managers in deciding how to allocate time, energy and other scarce resources on different stakeholder groups (Vos, 2003), to meet expectations and social values. In this context, it is also indispensable that ‘disclosure of corporate activities’ to stakeholders leads to improvements in terms of rules, approaches, practices, etc. so that all parties affected by the company's operations are not harmed. Haron et al. (2004) rightly identifies that social disclosure can provide positive information. That positive information concerning a firm's operations may facilitate better perceptions among the stakeholders. On the other hand, the distribution of negative information may have an adverse affect, leading to the inability to control the firm's problems. Several perception gaps on corporate dealings with the community can be avoided with the use of CSR social disclosure.

### **2.3. The Relationship Between Corporate Social Responsibility and Values of Local Wisdom**

Local wisdom is the knowledge that comes from the unique experiences of the community which is intertwined with local culture, values and principles (Kongprasertamorn, 2007). This is an important area of

research; the intricacies of this concept may be used to develop better policies and procedures for the decision making process of corporations (Taylor and De Loe, 2012). The indigenous people in the community have rich knowledge of the culture and values that are closely related to an individual's relationship with their local environment (Ballard, et.al (2008). CSR refers to a firm's long term social initiatives. The concept of CSR encourages firm's to operate in an ethical manner. CSR programs aim to empower surrounding communities to ensure the sustainable development of the environment.

The objective of CSR is not only to ensure profit maximization but is also to empower the community to protect the environment (Elkington, 1997). The development of the socio-economic activities of the people within the community should be prioritized in the development of socio-economic activities in poor villages. Even the management of a company must prioritize ethical considerations and social responsibility (Shafer, 2015; Nisa, 2013).

According to Daft (2006, p.213), CSR refers to the responsibility of management to contribute to the welfare of society. CSR is considered to be an obligation beyond their legal and economic duties. In Indonesia, many CSR programs are not yet in accordance with the needs of the community and there is a lack of base line data to examine due to the insufficient number of corporate organizations that perform such assessments (Rudito and Famiola, 2013, p.21). Hudayana (2011, p.14) states that CSR initiatives should strengthen the local wisdom of the community in which the company operates. Hence, it is envisaged that companies and their stakeholders will examine the principles of CSR to understand the community's social and cultural circumstances before they undertake any CSR programs (Pimpa et al, 2014; Kapelus, 2002; Prayogo, 2013; Mostardeiro and Duarte, 2007, p.65).

#### **2.4. Corporate Social Responsibility and Disclosure of Social Responsibility**

The Global Reporting Initiative highlights the following six principles, which are considered important for CSR reporting (Sukada and Jalal, 2008: pp.10-11):

1. Accuracy: information must be complete and sufficiently detailed to be assessed by stakeholders in a clear, precise and accurate manner.
2. Balance: the positive and negative aspects of CSR activities must be balanced.
3. Comparability: the aspects or variables used and reported should be consistent so they can be compared over time.
4. Clarity: information must be available in a form that is easily understood and accessible to stakeholders.
5. Reliability: information must be reliably collected, recorded, analysed and presented in a responsible way.
6. Timeliness: reports must be regularly available for stakeholders and other parties.

A company has not only economic and legal liabilities, but has liabilities to other parties such as employees, consumers, communities and the environment. Thought is the main foundation of corporate social responsibility. According to Azheri (2011), CSR refers to a company's obligation to tend to the interests of stakeholders and the company's environment in conducting its activities, based on applicable laws. The disclosure of social responsibility is strongly associated with corporate reputation (Rahmawati, 2017; Bayoud et al., 2012) and has become a key management tool for multinational business management (Kytte et al., 2005). Social responsibility reporting helps integrate activities within the company. In this study, a qualitative research was undertaken to examine CSR activities and their outcomes in the Luwu region of Sulawesi, Makassar, which can be used to develop a better model of SCSR.

#### **2.5 Problem Formulation**

CSR has a huge impact on businesses and society. CSR reflects the socio-economic perspective of corporate governance. CSR is used to protect and improve the welfare of the people. Businesses should not only care about their stakeholders, but also the society at large (Robbins and Coulter, 2010, p.127). The concept of social responsibility is based on the value of local knowledge and answers the following question: "How can we develop a model corporate social responsibility that protects social justice and the rights of indigenous people in Luwu?" This study aims to identify the rights of indigenous people, developing a new model that is based on fairness and social justice.

## 2.6 Research Question

This research aims to answer the following research question:

How can we develop a model corporate social responsibility that protects social justice and the rights of indigenous people in Luwu?

## 3. Research Methodology

### 3.1 Research Philosophy Postmodernist Paradigm

The way in which research is conducted may be conceived in terms of the research philosophy that is used, the research strategy employed and the research instruments used in the pursuit of a goal – the research objective(s) - and the quest for the solution of a problem - the research question. As it is conveyed, the postmodern approach believes that it is difficult to classify research into neat, mutually exclusive domains. The postmodern era helps one to realize that things are not as they were (Denzin and Lincoln, 2005). The context used to analyse the concept is fundamental to uncovering the truth and understanding the concept more efficiently. <sup>2</sup> Contrary to structural functionalism and its privileging of homeostasis, postmodernists see the desirability of ongoing flux and continuous change captured by the notion of far-from-equilibrium conditions. In that sense, postmodernism can assist the researcher to examine qualitative research in the context of reality in all of its complexities. The focus of this research is to understand and assimilate the view of indigenous Luwu people while deconstructing the role of corporate social responsibility, determining whether the concept still follows the capitalistic ideology and thereby ignores the values of the indigenous community. It is argued in this context that CSR remains a capitalist ideology strictly adhering to profit motives, to be deconstructed using a postmodernist paradigm, with the view adopted by Derrida. This postmodern approach will provide better insight into the concept of CSR and its weaknesses in relation to the indigenous peoples of Luwu. Derrida thought enables the researcher to understand and describe CSR in order to integrate the real principles to protect social justice and the rights of indigenous peoples in Luwu.

### 3.2 Research Design and Approach

A research design is a blueprint for conducting a study with maximum control over the factors that may interfere with the validity of the findings (Burns and Grove, 2003). Research design is the plan that describes how, when and where the data is to be collected and analyzed (Parahoo, 1997). The aim of the research design is to establish a research structure that will ensure that the research problem(s) are solved and the research objectives are met as accurately as possible. The research design of this study uses qualitative research integrated with a postmodern paradigm and a descriptive longitudinal study. The study followed an ethnographic method of qualitative research which is largely derived from cultural studies. The emphasis in ethnography is the study of a concept integrating the elements of a culture. <sup>3</sup> Originally, the idea of a culture was tied to the notion of ethnicity and geographic location, however, this definition has broadened to include

virtually any group or organization. Briefly, ethnography involves the use of direct observation to study participants in their “real life” environment, sometimes over extended periods of time. That is, the concept of corporate social responsibility is examined with a postmodern approach integrating the Luwu "culture" as the defined group. This study uses naturalistic qualitative observations in which the researcher is the key instrument. This research begins by providing a complex description of the concept undertaken by the researchers under natural conditions. Qualitative observations conducted by researchers (Creswell, 2014) taken directly from field observations of the behavior and activities of individuals at the site. The information from the observations is recorded in a structured or semi-structure way by asking questions related to the research topic.

#### **4. Data Analysis**

The data analysis technique used in this research refers to Creswell's (2014) theory which is a postmodernist analysis method performed by referring to the deconstruction of Derrida who uses ethnographic elements in exploring the culture of the indigenous peoples to the disclosure of corporate social responsibility. Qualitative studies seek to convey how people's thoughts and feelings affects the way they behave. Such studies may occur in any number of contexts; this study focuses on corporate social responsibility practices and the way people responded to its benefits and management approach. The role of the researcher in qualitative research is to access the thoughts and feelings of the study participants. This is not an easy task, as it involves asking people to talk about things that may be very personal to them. During the research, there was no manipulation by the researcher either on the location of the research or research variables. This study uses a postmodernist paradigm, as it aims to deconstruct the establishment of conventional theory.

##### **4.1 Sampling**

This research was conducted in the East Luwu region of Sulawesi, Indonesia. The research was conducted by using purposive sampling, criteria and specific objectives. Since the researcher places great emphasis on the participants' commitment and suitability to the research topic, purposive sampling is used according to the characteristics used for selection in this study. The purpose of the study and consideration of the populations' knowledge is important considerations in selecting the research participants (Crossman and Noma, 2013). The basic assumption of this technique is that the researcher will be able to select the cases that suit the needs of the study, with good judgment and an appropriate strategy (Tansey, 2007).

##### **4.2 Data Collection Method**

Qualitative observation is conducted by the researcher directly entering the field to observe the behaviour and activities of individuals at the study sites. During this observation, the researchers record both structured and semi-structured results by asking questions related to the focus of the study (Cresswell, 2016).

### 4.3 Data Analysis and Model Generation

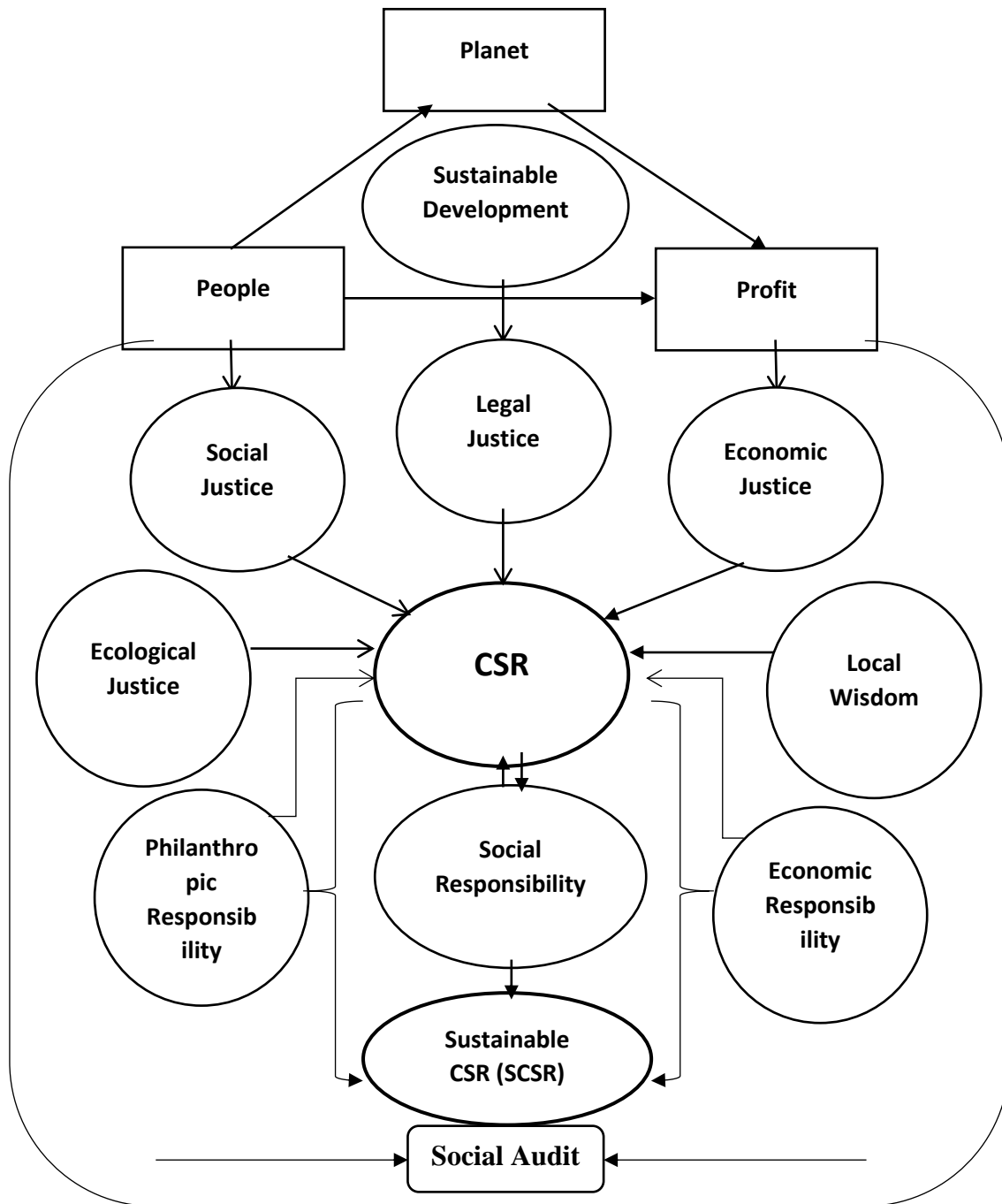


Figure 1. Deconstructed CSR Model – Sustainable Corporate Social Responsibility (SCSR)

(Rahmawati and Kumar, 2018)

### 4.4 Corporate Social Responsibility and Social Audit Model

Indigenous people and their culture is one of the many factors in the implementation of CSR capitalism. Management of CSR programs provided to the community are provided in the frames of "capitalism" and acting with "responsibility". Derridean states that it is impossible to implement two things that are directly in



contradiction with each other (i.e. between profit-seeking and pro-social) hence, CSR is considered as a "supplement" only, to bring together two things that are impossible. Pro-sociality will only be achieved by maximizing the shareholders' value of the company (Sabadoz, 2011; Rahmawati, 2017). Those circumstances should adopt social audits in CSR programs, particularly for the protection of indigenous people and the growth of their culture.

## 5. Discussion

CSR was once disparaged by economist Milton Friedman for its possibility to undermine free society; this notion has been pushed by even the furthestmost traditional 21st century corporations. Social responsibility is one of the major criteria used by society to evaluate the performance of a corporation within the community. In general, the public have begun to demand more ethical and responsible behaviour from companies. The public of the Luwu region of Indonesia specifically have demanded that companies should prioritize corporate citizenship and responsible behavior. CSR includes various social and environmentally responsible guidelines that relate to the way companies treat non-shareholder stakeholders such as customers, communities, employees and business partners. Meeting these guidelines is essential for companies to maintain a strong connection to the marketplace.

CSR is a moral practice (Jensen, 2001; Margolis and Walsh, 2003; Scherer and Pallazo, 2007; Karapetrovic, 2002) and Risako et al, 2005). Some literature states that social audit is a part of the implementation of CSR (Gulsevim and Gokhan, 2009). The social audit of CSR programs is an oversight of the internal management system which includes: product quality, environment and safety management. (Karapetrovic, 2002; Risako et al, 2005).

Social audit in relation to CSR includes community development, diversity, environmental considerations, and accounting and financial monitoring. A proactive measure in treating community assets and ensuring fair working conditions is transparent and honest accounting reports. These social audit reports promote better corporate reputation and trust among the community as well as the marketplace. Local wisdom is essential to engage with local communities. Local characteristics include local values or local wisdom which function as social capital that can be used to develop and improve the sustainability of CSR (Afitri, 2011). Before implementing CSR programs, practitioners should first have a sound understanding of the problems within the social and economic culture (Amaeshi et. al., 2006; Pimpa et. al., 2014, p.13; Kapelus, 2002, pp.290-291). CSR programs should be based on local issues, cultures and traditions of the community and should take into consideration the community's history (Chapple and Moon, 2005). Without local wisdom, it will be difficult to encourage participation of the local community.



Figure 2. Social Aspects of Organizations

This model incorporates a social accounting framework, social audit reports and social accounting monitoring and recording. The audit continuously review the aims of organizational rules, operational objectives, policies, value base and set objectives. CSR should be measured by reference to and objective view of the stakeholders, external SWOT analysis rules and tasks, and an internal position analysis of set objectives. Companies use the social model toolkit for growth of local culture, helping to grow community welfare and strike a balance between profit goals and social goals.

The current SCSR models generated by this research thus incorporate social audit with the sustainable development interest of all stakeholders, to facilitate better social audits, ensuring satisfaction from multiple perspectives. Nevertheless, care should be taken to ensure that the ‘vision’ of firms (profit), as well as the ‘expectations’ (people and planet) of the community in relation to sustainable development, are balanced within companies operating in the Luwu area.

## 6. Implications

### 6.1 Strategic Implications

There is increasing attention within social and environmental research on the strategic implications of CSR. It is well established that several firms do not uphold their social, ecological and stakeholder responsibilities, which has an impact on sustainable development. This indicates that the strategic implications of CSR do not achieve its conceptualized philanthropic, environmental and social objectives, thereby focusing on profit maximization only. It is hoped that the CSR practices of companies operating within the Luwu mining area will attract the attention of governments and law makers (McWilliams and Siegel, 2001). Firms should conceptualize any mining activity in the Luwu area of Sulawesi Indonesia to engage in mining activities with the support of environmentally-friendly technologies, promoting indigenous

people empowerment, attaining greater levels of ecological performance and advancing the goals of community organizations (e.g. working closely with indigenous groups). Continuous Social Audit will support the government and relevant stakeholders in examining whether the company has followed the SCSR model to its full capacity.

## 6.2 Theoretical Implications

This study uses the stakeholder theory to conceptualize and develop a model for sustainable corporate social responsibility. This theory considers all groups and individuals with an interest in the firm. Theoretical debates are created between two opposing attitudes regarding the meaning of CSR.

Shareholder profit maximization refers only to social responsibility (this perspective provides a description that the company uses economic resources to generate optimal profit). In essence, the company must be able to serve the needs of society in an efficient manner.

Long-term profit maximization and utility maximization refers to the situation where the firm targets multiple objectives, which sometimes involves sacrificing profit maximization objectives in favor of social 'profit' – that is, the welfare of the organization and community members (Friedman, 1995; Freeman and Hasnaoui, 2011; Carroll, 1999; Knippenberg and Jong, 2010).

Based on the current research, it is anticipated that mining firms should aim to strike a balance between the interests of the wider group of stakeholders and strategically manage the interconnected social, environmental and economic impact of their business activities in the mining areas of Luwu region of Sulawesi, Indonesia.

## 7. Conclusion

The objective of this research is to develop a model for sustainable corporate social responsibility, conceptually and ideologically integrating postmodern thought which emphasizes a holistic approach. This model does not undermine the importance of mining activities in indigenous locations such as Luwu. Nevertheless, it does emphasize the importance of integrating social and environmental responsibilities with a philanthropic postmodern Derrida. Based on the above results, it can be concluded that local wisdom is an explicit knowledge that develops over a long period of time and evolves with the community. This evolutionary process makes local wisdom a potential energy source of the collective knowledge of the people within a community. The study has developed a model for sustainable corporate social responsibility with postmodern thought. Based on the conceptual model above, it is stated that firms who engage in mining operations in the Luwu area should facilitate a return of indigenous cultures rather than as the object of civilization. All activities initiated in the local area, either by the government or by mining firms, should therefore be based on local wisdom.

## 8. Future Research

Further research should examine the use of Social Audit in controlling the management of company activities and CSR programs. Future studies should also use concepts such as corporate liability and community rights, in the context of CSR, in the Luwu region of Sulawesi, Indonesia.

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