Legitimizing Corporate Social Responsibility Through "Huyula" Culture

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This research aims to reveal Corporate Social Responsibility (CSR) from the perspective of postmodern thought, namely Lyotard, and provide insight into CSR practices based on local wisdom values, namely huyula culture. This research uses a qualitative approach within the framework of Postmodernism. Huyula culture is used to break the grand narrative in the practice of corporate social responsibility. The research findings reveal that There is a grand narrative in CSR disclosure when the report only focuses on fulfilling standards according to GRI (Global Reporting Initiative) guidelines without considering facts and practices in the field. This implies the existence of CSR decoupling, namely the gap between how companies communicate CSR and how CSR practices are carried out by companies. CSR disclosure that accommodates Indonesian culture and noble values can free CSR disclosure from the grand narratives that are strongly opposed by postmodernism. The huyula culture, namely the value of gotong royong, can be a tool to build strategic partnerships between companies and communities to ensure that CSR programs are more valuable and targeted through a participatory approach. This value can increase legitimacy and trust from various stakeholders.

Keywords: Legitimization, Corporate Social Responsibility, Huyula Culture

INTRODUCTION

'Corporate social responsibility is a dangerous distortion of business principles. If you find an executive who wants to take on social responsibilities, fire him. Fast' (Drucker, 2004)

Drucker's statement above suggests that Corporate Social Responsibility (CSR) activities have been ridden by corporate interests so that the goal is not a charity program but has become a guideline for creating profits in the long term (CSR for profit). This perspective results in social activities that are carried out must be related to the interests of the company and must support the company's core business. On the other hand, Chwastiak dan Young (2003) also expressed a view that one of the ways used by companies to cover the adverse effects of the company's operational activities is to disclose CSR in the Annual Report.

Deegan (2002) also conducted a literature review to determine the motivation of managers in making CSR disclosures, and the results of his research are quite astonishing that the motivation of managers is not solely due to a sense of concern and charity for the environment and society, but CSR is more intended for economic and profit reasons. Therefore, capitalism has become the main motivation why a company conducts and discloses CSR activities. The concept of CSR is a doctrine derived from the philosophy of capitalism practiced by controlling companies, and the ideology was introduced to the rest of the world (Tuan, 2012; Burga et al., 2017). This approach focuses heavily on individualism, so there is a need to deconstruct the new CSR concept by the country's vision and basic values (Freeman & Hasnaoui, 2011).

In Lyotard's perspective (2009), when knowledge is used to control and dominate others, it can be categorized as a grand narration. Lyotard is a postmodern thinker who rejects grand narratives that emphasize universalism. Meta narratives are mastery, how humans try to master nature to achieve their goals. Meta narratives are agreed upon by statement makers so that they become social agreements. Thus, a narrative does not always show the real truth, but is a constructed truth.

CSR activities promoted by environmental organizations in the world and CSR disclosures regulated by the Global Reporting Initiative (GRI) show that universalism also occurs in the discourse of CSR disclosure (Talpur et al., 2022) Starting in 2000, GRI published the first global framework for sustainability reporting (www.globalreporting.org). The guidelines can be used by companies around the world to conduct CSR reporting. According to GRI, when companies can fully disclose CSR by GRI guidelines, then the company can be said to have been accountable in the economic, social, and environmental fields. However, the practice in the company proves a different reality. This is as seen in some cases that occur such as Suppliers of the largest clothing brands in North America (for example, GAP, H&M, and Adidas) dumping their chemical waste directly into the river, even though these companies have disclosed compliance with quality environmental preservation in their reports (Blome et al., 2017; Li et al., 2018; Jung & Sharon, 2019; Gaim et al., 2021). Thus, the application of GRI as an internationally recognized and agreed form of disclosure guidance is a form of universalism that is strongly opposed by postmoderns. It can be seen that GRI contributes to making CSR issues a grand narrative that is used as a tool to fulfill the interests of certain parties.

This article aims to examine CSR disclosure through postmodern thinking in Lyotard's perspective. The postmodern paradigm initially emerged due to the weaknesses and failures of modernist paradigms such as positivist, interpretive, and critical (Sugiharto, 1996). Mulawarman (2022) argues that postmodernism views modernism brings adverse effects in the form of unemployment, economic inequality, and discrimination, along with the rise of technological advances, urbanization, industrialization, and the dominance of Western culture that characterizes modernism. Postmodernism opposes the universality of knowledge and accommodates plurality and creativity in the search for knowledge.

In addition, this article tries to take one of the "values" in the local wisdom of the Gorontalo community, namely the cultural value of HUYULA. The idea of combining the concept of CSR with the values of local wisdom is important to study because culture greatly influences the behavior and level of individual behavior. Thus, culture is one of the keys to success for a country to be self-sufficient, truly independent, sovereign, and show its true identity (Mulawarman, 2022). Huyula culture is a culture of cooperation that is held as the philosophy of life of the Gorontalo people. Huyula is a system of collaboration or mutual assistance between community members to fulfill common needs and interests based on the spirit of social solidarity. This principle is reflected in activities carried out jointly by all community members, both in the context of family and agricultural activities. Huyula culture in its relevance to CSR means protecting the welfare of the world physically and mentally through helping activities so that a harmonious relationship between the environment, community, and company will be created. This research can contribute to the understanding of how postmodernism theory and local wisdom values can influence CSR and business practices more broadly.

METHOD

Postmodernism is essentially a worldview that attempts to exist outside the modern paradigm, meaning that it evaluates modernism not based on modernity criteria but through reflection and deconstruction (Kamayanti, 2016). Postmodernism is not a homogeneous and coherent movement

like modernist thinking, which is based on systematicity, formalism, and orderliness. Instead, postmodernism encompasses diverse thoughts such as Western Marxism, French structuralism, nihilism, ethnomethodology, romanticism, populism, and hermeneutics (Riyadi, 2004). This diversity is what makes postmodernism lack a clear "form." However, this "lack of form" is precisely the "essence" of postmodernism.

This movement emerged as a reaction to the negative impacts caused by modernism, as stated by postmodernism itself. Modernism not only involves the spread of Western civilization's hegemony, industrialization, urbanization, technology, and consumerism, but it also produces racism, economic inequality, discrimination, unemployment, and stagnation. Similar views were expressed by Sugiharto (1996) that modernism has created many negative consequences in the practical order of human social life.

This article uses Lyotard's thinking to discuss CSR. Lyotard's thinking is a postmodern theoretical position that sees modernity and postmodernity as forces that are always interconnected. By continuously placing postmodernity alongside modernity, this movement seeks to constantly highlight the limitations of modernity (Sugiharto, 1996). After depicting CSR from a Lyotardian perspective, the researcher then attempts to introduce the "value" of local wisdom, namely the Huyula culture, to break the dominance of grand narratives over CSR practices.

RESULTS AND DISCUSSION

Exploring the Concept of CSR from Lyotard's Perspective

Lyotard presents his views on the relationship between grand narratives and small narratives through the concept of narrative. The narrative is the way in which the world is represented through various concepts, ideas, notions, and stories that are produced through interpretations of the world, shaping a collective understanding of the world (small vs grand). Grand narratives refer to any form of narrative that tends to claim universality, rationality, and centralization in various forms of knowledge, expression, and production, resulting in the neglect of local matters. Examples of grand narratives include rationalism, colonialism, imperialism, capitalism, communism, and patriarchy. These grand narratives are currently being globally criticized for being seen as creating injustice, oppression, and marginalization. This criticism aims to re-acknowledge the value of small narratives, which are heterogeneous narratives existing within pluralistic local institutions with their own rules, uniqueness, and determinations (local determinism). This highlights the importance of plurality and democracy in contemporary philosophy (Andrews, 2016).

Lyotard rejects grand narratives that emphasize universalism and believes that no one can fully understand what is happening in society as a whole. He disagrees with homogeneity and attempts to homogenize, especially when

achieved through violence. Furthermore, Kamayanti (2016) states that according to Lyotard, knowledge ultimately develops into grand narratives or meta-narratives. Knowledge seeks to justify itself as truth by explaining various assumptions. Scientists who experience this are said to undergo demoralization because science is influenced by the interests of the ruling powers. Scientists use the legitimacy of knowledge as a means to sell information and ultimately gain power over the world. These meta-narratives are produced through social agreements by statement-makers. Therefore, a narrative does not always represent absolute truth but is a constructively constructed truth. This is also emphasized by Mulawarman (2019) stating that the acceptance of diversity and freedom in conducting social activities is reduced and marginalized by the domination of scientific power that we have never known before but is forced to represent the truth of knowledge, technology, regulations/standards, and practices.

Corporate social responsibility (CSR) is a concept in business management that emerged in the early 1930s following the Wall Street crash of 1929, which highlighted the irresponsible behavior of corporations. Since then, social responsibility has become a primary focus in business operations and a popular topic for research among practitioners and academics from various disciplines. Over the past few decades, CSR has gained significant recognition in academic literature (De Bakker et al., 2005). The concept of CSR has been extensively researched in recent decades. However, researchers and practitioners have not yet reached a consensus in identifying a generally accepted and reliable theoretical framework to explain issues related to different corporate activities. For example, Davis (1973) defined CSR as "a company's consideration of issues beyond the economic, technical, and legal requirements that restrict the company, to achieve social and environmental benefits along with more traditional economic benefits."

Social and environmental responsibility towards society and the environment is something that companies should communicate through sustainability reports. The disclosure of information regarding the social and environmental aspects of companies comes from various sources, but evidence shows that it has become an important and increasingly common source of information in addition to the financial information presented in organizational reports. Information reporting on social and environmental aspects has predominantly developed in an ad hoc form (Gray et al., 1995) and it has been noted that such reporting "evolves in various forms and emerges with various terms" (Gray, 2002). Currently, the terms used include triple bottom line, corporate social responsibility, social accounting, sustainable development, and social and environmental accounting/accountability.

The development of the CSR concept and the guidelines for CSR disclosure published by GRI has been accompanied by pros and cons that are closely related to the messages conveyed by the authorities responsible for CSR. The way scientists seek to legitimize knowledge is by creating language games. Meta-narratives are agreed upon by statement makers, thus

becoming social agreements. Therefore, a narrative does not always reflect real truth but rather a constructed truth, including CSR disclosures. If we look at the development of CSR concepts and theories, most CSR research has been conducted within a positivist paradigm, and CSR reporting adopts GRI standards, indicating that CSR issues are part of modern accounting. Modern accounting emerged during the Renaissance and the Industrial Revolution, where rationality was highly emphasized. The reporting needs for industrial purposes led to the emergence of concepts and standards in accounting (Freeman & Hasnaoui, 2011)

Legitimizing CSR Practices through Social Reporting

CSR literature has grown rapidly since the 1960s, focusing on the true meaning of CSR and its importance for businesses and society (Ansong, 2017). CSR implies a public attitude towards economic and human resources, how society perceives the use of these resources for broader social purposes, not just for personal and corporate interests. On the other hand, (Burga et al., 2017) stated that CSR would undermine itself when companies disregard the profit maximization principle proposed by the capitalist system.

CSR brings the spirit of social and environmental responsibility, focusing on how companies can mitigate social and environmental impacts (Deegan, 2002). It is generally not criticized if companies strive to maximize financial profits (Prahara et al., 2021; Dobbs & van Staden, 2016; Lim & Greenwood, 2017). On the other hand, companies need to extend their attention to activities that heal communities and the environment affected by the company. CSR can be seen as a powerful tool to protect the planet Earth and its inhabitants. To facilitate CSR disclosure by companies, a nonprofit organization called the Global Reporting Initiative (GRI) was established in Boston, USA in 1997. GRI is a global organization concerned with CSR reporting, emphasizing economic, environmental, and social sustainability. Since 2000, GRI has published the first global framework for sustainability reporting. The guidelines can be used by companies worldwide to conduct CSR reporting. GRI is a global stakeholder network, with representatives from 30 countries playing a crucial role in determining the framework for CSR reporting. Currently, more than 700 companies from 43 countries disclose CSR and prepare sustainability reports based on GRI guidelines (www.globalreporting.org). CSR reporting according to GRI is called sustainability reporting. Sustainability reports should represent a company's economic, social, and environmental performance, including both positive and negative contributions. Based on the latest GRI 4 guidelines, comprehensive CSR disclosure includes 75 disclosure items.

One of the proofs that shows that the GRI guidelines may not always be suitable for implementation in a country is the case in Japan regarding the difficulties in implementing the GRI guidelines to address greenhouse gas emissions issues in Kyoto. Japan rejected international intervention to address the issue, considering it as an internal matter of the country. In response to this issue, Moneva et. al (2006) stated that to create effective environmental management, it is necessary to involve powerful international organizations, where recommendations and implementation guidelines should be coordinated by widely accepted authorities. GRI is an international institution that can be targeted as such an authority. From this statement, it can be seen that GRI contributes to making CSR issues a grand narrative used as a tool to serve the interests of certain parties.

This condition can be observed in the creation of social reports, which often appear in a gray area that is difficult to discern their original intent. In line with what was proposed by Lutfillah (2021) accounting with the power of accountants can control and regulate domains, provide information, and serve as a means of accountability. Two perspectives drive companies to create social reports. First, companies have a genuine intention to be responsible and provide information as part of their accountability obligation. Second, companies use social reports to create an impression that they care about corporate social responsibility (CSR) to gain legitimacy from stakeholders (Dobbs & van Staden, 2016; Lim & Greenwood, 2017; Yu & Choi, 2016; Dhar et al., 2022) From these two perspectives, it can be seen that social reports may not solely aim to protect the planet unconditionally. It is not surprising that companies, through social reporting, may have other intentions, especially in maintaining their operational sustainability.

Huyula Culture as the Spirit of Corporate Social Responsibility

In the practice of corporate social responsibility (CSR), it is still evident that companies primarily focus on addressing the negative impacts caused by their activities. Companies continue to operate with the main goal of maximizing profit, which is heavily influenced by material factors based on capitalist ideology (Gray et al., 1995)

The concept of CSR and CSR disclosure originally emerged from the thinking of Western modern thinkers who heavily emphasized rationalism. The environmental and social crises resulting from modern culture and capitalism eventually gave rise to the concept of corporate responsibility towards the environment and society. However, because this concept of CSR remains secular, its implementation often becomes a tool to legitimize the exploitation of the environment and society. Research by Boiral (2013) which analyzed 23 sustainability reports from companies worldwide that received an A grade from GRI, showed that CSR disclosure is often a formalistic activity. To transform CSR disclosure from being a tool for legitimizing environmental and social exploitation, as well as moving away from being merely a grand narrative used to maintain power, the Huyula Culture based on the values of cooperation and helping one another needs to be introduced as a foundation for CSR activities and disclosure.

Ideas for Involving Culture in the Discussion of CSR align with the ideas of Wijanarko (2022) and Mulawarman (2019). Wijanarko (2022) explains the importance of traditional culture in modern life, as traditional societies are rich in social aspects that can be adopted to solve the problems faced by people today. Placing traditional culture as a tool in all aspects of community life becomes a critical reflection of the situation of decline faced by society. Mulawarman (2019) states that Indonesian society tends to abandon its culture and become immersed in a secular, capitalist, consumerist, pragmatic, binary-opposed, and individualistic modern lifestyle. Therefore, a cultural migration is needed that can bring Indonesian society back to the cultural heritage and noble values of the Indonesian nation.

Several studies have attempted to discuss CSR and CSR disclosure in line with Indonesian culture and the values of spirituality. Pertiwi and Ludigdo (2013) and Werastuti (2017). They examined the implementation of CSR based on the Tri Hita Karana culture at the Kartika Plaza Hotel in Bali. The philosophy of balanced living in the Hindu community on the island of Bali, known as Tri Hita Karana, encompasses the harmonious concepts of the relationship between humans and God (parhyangan), the relationship between individuals (pawongan), and the relationship between humans and the environment (palemahan). The social/community element in CSR implementation corresponds to the pawongan aspect, while the natural and environmental elements correspond to the palemahan aspect. In the Tri Hita Karana culture, the palemahan and pawongan aspects are always connected to God as the creator of the universe. The implementation of CSR at Kartika Plaza Hotel in line with the pawongan concept includes providing opportunities for the local community to perform their arts freely every night without any charge and prioritizing the well-being of local agribusiness entrepreneurs (from Bali or Indonesia). The implementation of CSR by the palemahan aspect includes preserving the natural habitat of plants along the hotel's coastline and managing hotel waste to avoid environmental pollution. CSR implementation in line with the parhyangan dimension includes constructing temples within the hotel area and contributing to religious activities around the hotel. A significant difference between CSR implementation based on GRI and the Tri Hita Karana culture is that CSR based on GRI does not consider the spiritual aspect, meaning that the GRI guidelines are secular, while the Tri Hita Karana culture accommodates the spiritual aspect in CSR implementation.

GRI has established guidelines for CSR disclosure that can be used by companies worldwide to disclose their CSR activities. GRI is based on the conceptual framework of the International Accounting Standards Board (IASB) for financial reporting. These disclosure guidelines are also adopted by NCSR, one of the CSR monitoring institutions in Indonesia and a ranking institution for sustainability reporting by companies in Indonesia. When adopting standards from abroad, it is important to consider whether the foreign culture aligns with Indonesian culture. Accounting and CSR disclosure are

practices that are influenced by the culture of a country. According to Hofstede (1998) each country has unique cultural characteristics in the form of symbols, heroes, rituals, and values. The cultural roots of the Indonesian nation prioritize religious values, tepo sliro (harmony), and gotong royong (cooperation). However, these values are not evident in the practices of Indonesian accounting when Indonesia adopted capitalist accounting from the West.

The Huyula culture is introduced as the essence of CSR activities, and its disclosure represents the value of cooperation or helping one another to fulfill common needs and interests based on social solidarity through the bond of brotherhood. Thalib (2019) states that Huyula is "an expression of collaboration in the development process or a habit of deliberating on every policy related to the interests and goals of many people's lives." Based on this view, Huyula can be considered as a form of consultation in formulating policies that serve as the basis for development for the common good. A similar perspective is also expressed by Daulima (2006) who mentions that Huyula is "the collective work performed by a group of people or members of society, with mutual assistance and reciprocal interaction."

The implementation of corporate social responsibility (CSR) in the social aspect can be guided by these cultural values. From a social dimension, it can be said that loving others as oneself means that humans have a responsibility towards their fellow beings. In the context of companies, the concept of others refers to stakeholders, and therefore, companies have a responsibility toward the well-being of their stakeholders. As long as a company exists, this responsibility continues to be inherent. The relationship between a company and its stakeholders is not solely based on business interests but mutually supportive and loving. Loving others can be interpreted as the company considering all stakeholders to have equal rights and positions, without prioritizing specific stakeholders. In other words, the company must treat all stakeholders fairly. The company should consider the interests of all stakeholders, not just prioritize the interests of shareholders.

Formulating CSR activities should be based on the Huyula culture, which embodies the value of cooperation. The value of Huyula can be understood as giving without expecting anything in return. Economic policies adopted should genuinely consider the balance of the company's natural and social aspects. There should be no commercialization in CSR programs. The company should sincerely allocate CSR funds without attaching the company's values to them. It is not appropriate for the company to exploit CSR as a means to achieve its own goals.

Nature is created as a source of human life. On the other hand, there are other forms of life within the universe apart from humans. Therefore, companies have a moral obligation to treat nature fairly by protecting it. Fair treatment means protecting the natural environment, the surrounding environment of the company, and the working environment within the company.

In the context of companies, responsible stewardship of the Earth implies using natural resources responsibly, not only for the company's interests but for the benefit of fellow humans and the sustainability of nature itself. Mastering and managing the Earth responsibly, as an expression of love for God and fellow beings, means that companies cannot freely exploit nature and enjoy its benefits. With all the capabilities they possess, companies should direct all their activities toward developing, protecting, and preserving nature. A correct understanding of nature will prevent humans and companies from exploiting nature arbitrarily.

The implementation and disclosure of CSR are tangible manifestations of a company's concern for its stakeholders through the culture of mutual assistance. This value can foster the company's love for its stakeholders. This value will serve as the foundation for the company to act with fairness, empathy, and willingness to share with its stakeholders, as well as to protect and preserve the environment. Thus, CSR activities and disclosure are no longer mere grand narratives used for the legitimization of a company's exploitation of the environment and society. CSR disclosure should not be a misleading formality for information users. Instead, CSR activities and disclosure become acts of love from the company to fellow humans through the values of local wisdom

CONCLUSION

The implementation of corporate social responsibility (CSR) programs by companies has been carried out, but evidence suggests that these CSR activities and disclosures are used as a means to legitimize the exploitation of the environment and society in the company's pursuit of profit. Referring to Lyotard's thinking, CSR can be seen as a grand narrative used by those in power to maintain their authority. Companies can conceal the actual environmental and social issues by engaging in CSR disclosure. CSR disclosure that accommodates Indonesian culture and noble values can free CSR disclosure from grand narratives.

If companies only seek narrow legitimacy, but if they engage in CSR with sincerity and give without expecting anything in return, following the values of local wisdom in Huyula culture, they will gain legitimacy. Companies will not only receive recognition but also earn a respected and honorable position in the eyes of their stakeholders. Based on this, every contribution made by a company in the form of CSR is seen as their rightful giving. Therefore, companies do not need to expect reciprocal rewards or benefits. In this context, companies gain noble and respected legitimacy. They earn more than just legitimacy; they acquire a dignified and honorable position in front of their stakeholders. With this foundation, all the company's CSR contributions are considered as their rightful giving, and thus, the company gains noble and respected legitimacy.

If we look at the meaning contained in the Huyula Culture, Corporate Social Responsibility should identify stakeholders and their needs in the decision-making process, not make decisions based on considerations of their desires or shareholder interests.

This research provides an understanding of CSR disclosure, which in Lyotard's perspective is called a grand narrative. CSR practices only camouflage social and environmental issues as a means of strengthening corporate legitimacy. In addition, this study provides broad insights and implies that cultural values can be the foundation for CSR practices. Huyula culture can be used as a tool to build strategic partnerships between companies and communities through participatory relationships. Companies can collaborate with local organizations or institutions in the process of planning, implementing, and evaluating programs so that CSR disclosures are relevant to what the company practices.

Despite the above-mentioned contributions, this study is not without limitations. This research is only a literature review it is very likely that many sources and theories are missed. Further research can further explore conceptually and empirically how the integration of cultural values with CSR practices and how sustainability impacts the company. Future researchers can also examine the phenomenon of Decoupling CSR (DCSR) to capture the gap between CSR disclosure through Sustainability Reporting and factual practices in the field.

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