

DIGGING CORPORATE SOCIAL RESPONSIBILITY CONCEPT WITH BANJAR CULTURAL PERSPECTIVE (STUDY IN PT. ANTANG GUNUNG MERATUS)

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Abstract—This research is based on the background of various problems that occurred in South Kalimantan related to the operation of mining companies in the area, social and environmental issues that arouse the niche of researchers to carry out excavations related to corporate social responsibility (CSR), researchers are also interested in exploring the problems the laws and regulations that underlie CSR in Indonesia, The purpose of this study is (1) to understand the CSR concept used by PT. Antang Gunung Meratus hereinafter referred to as PT. AGM and compare it with the concept of CSR with Banjar culture, (2) Knowing the realization of the form of corporate social responsibility implementation which will affect the accounting recording procedures of CSR PT. AGM. This study uses an interpretive approach. The method for understanding it is phenomenology, which is a method derived from phenomena. Phenomenon is a reflection of the reality that occurs and does not stand alone. The framework of this research is Banjar culture. The values of local wisdom (Banjar culture) are used as an analytical tool because there are several cultural philosophies that are very suitable to be used as a comparison between the company's social (CSR) responsibilities and the responsibility of the Banjar cultural version. The object of this company is PT. AGM which is a Coal mining company domiciled in Tapin Regency, South Kalimantan. The stages of the research method are as follows: Finding problems and objectives, Determining the source and type of data, finding data collection techniques, data analysis and interpretation, and writing research results. The targeted output is a CSR concept with a perspective

of Banjar culture that can be used by companies that carry out their operations in South Kalimantan based on the local wisdom of the local community.

Keywords—Corporate Social Responsibility, Banjar Culture, Phenomenology, Mining Company.

I. INTRODUCTION

Cases in Indonesia Regarding the social and environmental responsibility of the company, there have been many cases of PT Freeport Indonesia in Papua, local communities and companies involved, individual police and military personnel, in addition PT Newcrest Mining Ltd in Maluku, occurred demonstrations and community protests in the dumping area. Even more exciting is the case of PT. Newmont in Minahasa is being sued because clean water polluting the air fulfills paralysis in some local residents. Whereas in the Kalimantan region, the Forum for the Environment (WALHI) recorded 30 conflicts related to oil palm and the Coal mine specifically in South Kalimantan (Kal-Sel) over the past decade (2008-2018), consisting of complaints of natural resources, argaria and environment in almost all districts (www.KanalKalimantan.com).

The culmination in 2017 the Provincial Government of South Kalimantan (Kal-Sel) revoked 425 mining permits from

789 mining permits in South Kalimantan (Kal-Sel), this is a manifestation of the control carried out by the South Kalimantan provincial government over the mining problems that exist in the area. The clean and clean and clean company (CnC) from the government is only 100 mining companies, the land that has been revoked its license will become a national mine pollution area whose use must be through auction crime. These conflicts and policies will not occur if Corporate Social Responsibility (CSR) is run by the company properly and on target. If the company implements CSR properly it will result in the company's balance sheet. However, the value of the company cannot be formed by the company and does not communicate its CSR program to stakeholders [1].

The social and environmental cases that occur are a manifestation of the success / failure of the implementation of the company's CSR program and can even be an indication of the implementation or non-implementation of CSR by the company. the implementation of CSR activities in each company is generally influenced by a country's cultural system. Because, in the movement from normative to an situated perspective to understand corporate CSR is a result of the social power formed by the cultural system in which the company

Based on this background, the researcher formulates the following problems: 1) What is the CSR concept used by PT. Antang Gunung Meratus hereinafter referred to as PT. AGM and compare it with the concept of CSR with Banjar culture? 2) How is the realization of the form of corporate social responsibility implementation that will affect the accounting recording procedures of CSR of PT. AGM?

II. LITERATURE REVIEW

Some basic concepts that are the starting point of the research will be carried out. To understand the study to be carried out, there are several sub-sections of the theoretical basis that are interrelated so that they lead to a complete understanding to understand the factual phenomena.

Various theories which form the basis of the birth of CSR are mapped by several experts [2]-[5] consisting of Stakeholder Theory [6] which argues that CSR is encouraged by relations with external actors in particular, agency theory [7], [8] which argues that CSR is driven by manager behavior over expenditure from shareholders, game theory (Game Theory) [9] which says that CSR as trade between present costs and future benefits, institutional theory is proposed [10]-[12] argues that CSR is driven by adjustments between different institutional contexts, views based sources in strategic management [13] argue that CSR can be treated as a special skill or ability to acquire s One competitive advantage, in Stewardship Theory Donaldson and Davis [14] states that CSR is driven by moral manager's orders to do something "right", and company theory states that CSR is driven by supply or demand for social activities in the market [7], [5].

Legitimacy theory is another theory that underlies CSR disclosure, legitimacy theory is a system that prioritizes the interests of society and society is seen as one of the strategic factors, especially related to the company's position in society,

so that legitimacy becomes a potential strategy for a company to sustain its life in accordance with going concern principle (Putri and Baridwan 2014). CSR implementation is carried out by companies to harmonize companies with existing community norms. In this context CSR is a social contract between the company and the community that is agreed by both parties, CSR activities are expected to provide answers to people's expectations of the company, so as to provide a good image for the company.

Furthermore, the mapping was carried out by Garriga and Melé [15] who mapped CSR theories into four large groups using the concept of AGIL (Adaptation, Goal Attainment, Integration and Latent Maintenance) by Parson, as follows: the first group assumed that the company was an instrument for creating welfare and this is the only social responsibility, this group is called instrumental theories because CSR understanding is only a mere tool to gain welfare.

The second group sees the social power of companies linked to political power, this group is called political theories. The third group including theories that consider business should integrate social demands, this group is called integrative theories. The fourth group understands that business relations between communities and companies are based on ethical values, this group is called ethical theories.

Whereas, Frynas [16] maps companies to carry out CSR activities for the following reasons: to fulfill regulations, laws and rules (regulatory theory), as corporate social investment for a positive image (legitimacy theory), part of the company's business strategy (Instrumental Theory), to obtain a license to Operate from the local community (social contract theory) and part of (risk management) companies to reduce and avoid social conflicts (source-based views in strategic management).

Some researchers say that there is no theoretical perspective or methodology that can explain CSR activities satisfactorily, but there are two strong perspectives with one alternative to CSR that is developing today [17]: stakeholder theory, this perspective can explain the different strategic responses of companies to social pressures even though in the same type of industry and country, based on external relations, institutional theory, emphasizes the company's efforts in adapting the rules institutionally. This explains why the same multinational companies in different countries apply their CSR strategies in different ways, as a result of the implementation of different national rules in each country.

A new alternative in CSR is known as Austrian Economics, this perspective develops insight into CSR through an entrepreneurial perspective. In relation to addressing social and social problems, including the following: CSR strategies in companies must be viewed as an investment decision and to gain competitive advantage, a different CSR approach with respect to humanitarian actions carried out not based on external constraints, emphasizing future and entrepreneurial opportunities who are active in identifying the future, characteristics of success in the ability to make successful decisions for the future.

The views and opinions of the pros and cons of CSR continue until the 21st century, the debate about the essence

and meaning of CSR continues [18] the contradictions that arise are closely related to the philosophical foundation and moral ethical view of the business itself. The results of Suprpto and Halim [18] research on 375 Indonesian companies in Jakarta, found that only 55.73% of companies that carried out CSR in various forms, there were still many companies that had profit oriented paradigms. CSR is considered only an activity that undermines the company's activities in seeking maximum profit, and has the effect of reducing profits which ultimately affect the value of the company [19]. The form of social responsibility as a liability of the company has been included in the corporate obligation including the payment of taxes, matters related to public service are the responsibility of the state taken from taxes not by CSR. McWilliams and Siegel [5] conducted research which results can be concluded that there is no relationship between CSR and financial performance, and shows a negative relationship between the two variables.

In contrast to research conducted by Mitchell, Curtis, and Davidson [20] which emphasizes that profit orientation is not sustainable, because it ignores various other actors involved in the company's systems and business. The existence of a significant relationship between CSR and the company's business performance is examined by Waddock and Graves [21]. Some other researchers say that CSR provides benefits or added value for the development and survival of the company in the long run and can be tested to benefit companies by paying more attention to the needs of the community [22]. For companies that not only see profit as a benchmark for company success, CSR is considered important because it provides benefits or added value for the development and survival of the company in the long term. CSR for some companies that aim to optimize profits is considered as an activity that undermines financial conditions that make the company unhealthy.

III. RESEARCH METHOD

Starting from social inequality seen in the phenomenon of mining communities and research problems (research question) raised and the objectives to be achieved, the authors feel that qualitative research methods will help more writers to find answers and understand existing social realities. Qualitative research can be used to examine community life, history, behavior, organizational function, social movements, or kinship relationships. With the qualitative method, the writer tries to reveal various uniqueness in individuals, groups, communities and or organizations in daily life, this is also the uniqueness of this type of research.

This is also the justification for choosing a research method whose existence is vital in conducting research. Looking at the nature of research itself is an activity that has the purpose to solve or find answers to problems that are the topic of research. To get the right answer to the subject matter, in the research it is necessary to choose a method that is in accordance with the main problems studied so that the data obtained becomes relevant to the problem to be examined. The data collected is primary data that is directly obtained from key informants taken by the snowball sampling method through observation,

discussion, interviews with the community and the government and the company and the community. The unit of analysis in this study is PT Antang Gunung Meratus (PT AGM) which operates in two regencies namely Rantau and Hulu Sungai Selatan. The Research Method uses an interpretive phenomenological approach.

Various organizational theories and sociology are used to examine the problem of social construction and dissemination of rationality, and examine how rationality has an impact on power and politics in Weber's organizational [23].

Phenomenology basically holds that what appears on the surface, including the pattern of everyday human behavior is only a symptom or phenomenon of what is hidden in the "head" of the perpetrator. Any behavior that appears at the new surface level can be understood or explained when it can reveal or uncover what is hidden in the world of consciousness or the world of human knowledge of the perpetrator.

Phenomenology can term understood as a flow that talks about symptoms or phenomena or everything that appears and which appears. Phenomenology views communication as a process of dividing the informant's personal experience through the flow of dialogue or conversation and its meaningfulness. [24].

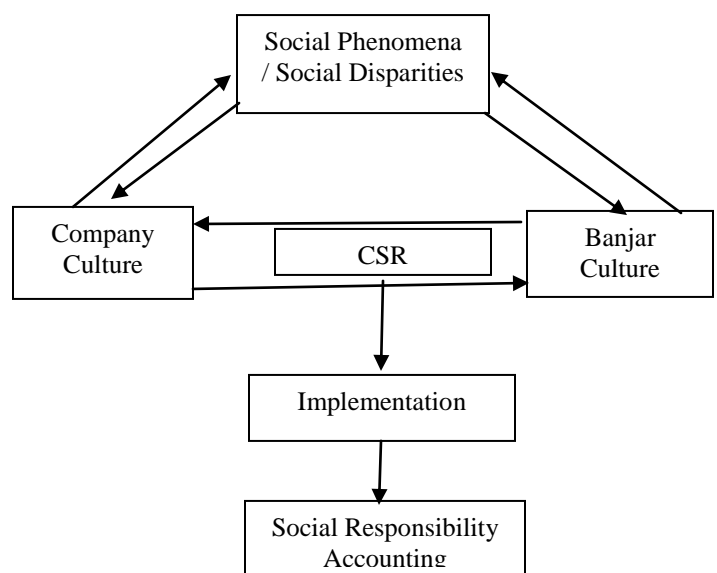


Figure 1. Research Framework

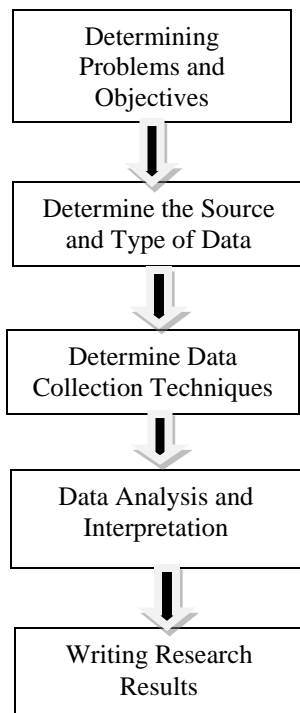


Figure 2. Research Flow Chart

IV. RESULTS AND DISCUSSION

A. Profile of PT Antang Gunung Meratus

Vision and Mission of PT. Antang Gunung Meratus

Vision:

Become the Leading Integrated Energy Company in Indonesia that is Able to Provide Added Value to All Stakeholders Continuously

Mission:

1. Governance: Managing the company based on the principles of good corporate governance (Good Corporate Governance)
2. Improve: Prioritizing the Culture of Continuous Improvement
3. Value: Able to Provide Added Value to All Stakeholders (Value Added to Stakeholders)
4. Safe: Care for the Environment and Occupational Health and Safety (SHE Conciousness)
5. Cost: Having a Competitive Cost Structure

B. Company General Information

PT Antang Gunung Meratus is a company established under the auspices of PT Baramulti Sukses Sarana Tbk (PT BSSR Tbk) as its holding company. This company is a private company that works for Coal Company and Mining (PKP2B) with an area of 22,433 ha. In 1999, the company launched its production operations to this day. The type of goods produced is coal with a production capacity of 10 million tons / year.

The period of PT AGM's WIUP / WIUPK itself starts from March 17, 2003 to July 1, 2029. Its operational locations are in the Banjar Regency, Tapin Regency, Hulu Sungai Tengah Regency and Hulu Sungai Selatan Regency, South Kalimantan Province. But until 2018, the operational area that is currently moving makes new production activities placed in 2 districts, namely Tapin Regency and Hulu Sungai Selatan Regency. PT Antang Gunung Meratus (AGM) is a subsidiary PT BSSR Tbk with ownership of 100% -1 shares. AGM is domiciled in C-D Suite, 56th floor, Sahid Sudirman Center, Jl. Jend. Sudirman No. 86, Jakarta 10220 - Indonesia. As of December 31, 2017, the total assets held by AGM amounted to USD162,616,368.

The company's operational activities certainly have an impact on the community. In accordance with Law No. 25 of 2007 article 154 concerning investment, Law No. 40 of 2007 Article 74 concerning limited liability companies, and Law No. 4 of 2009 concerning mining and minerals, PT AGM carries out CSR activities with one of its objectives to help local communities achieve a better life in terms of economic, social, cultural and environmental. This is a manifestation of the company's commitment to environmental conservation and the welfare of the surrounding community. As proof, PT Antang Gunung Meratus site transshipment has received a blue proper three times since 2013-2015. The Ministry of Energy and Mineral Resources has received the Main Award in the Management of Mining and Environmental Management.

CSR Implementation area coverage is made according to the map of the area affected by coal mining activities which is divided into 3 ring areas based on current operational conditions, namely ring 1 (22 target villages), ring 2 (Tapin Regency and Hulu Sungai Selatan Regency), ring 3 (Province of South Kalimantan as a whole).

C. The CSR concept used by PT. Antang Gunung Meratus

PT AGM has the theme "Building Core Strengths for Sustainable Growth" The theme was chosen based on the study and facts of the strategies implemented and the Company's business development in 2017 to achieve the Company's sustainable business growth.

Corporate Social Responsibility (CSR) is a manifestation of the required social environmental responsibility to business people, especially those whose businesses are engaged in / related to natural resources as stipulated in article 74 of Law Number 40 of 2007. PT Antang Gunung Meratus as a company Coal exploration always strives to contribute to society and the environment. This commitment is reflected in the 5 pillars of CSR that serve as guidelines in the implementation of CSR. Although there are still a lot of charity activities in their activities, the company keeps trying to improve itself. One of these efforts is carried out in community empowerment activities that are included in the pillars of economic development.

Basic Application of the CSR Program

In the practice of implementing and implementing CSR programs, the Company refers to the rules and regulations that apply, among others:

1. Act No. 32 of 2009 concerning Environmental Protection and Management;

2. Act No. 40 of 2007 concerning Limited Liability Companies (UUPT) which stipulates that the Company carries out its business activities in the field and or is related to natural resources must carry out social and environmental responsibilities;

3. Act No. 25 of 2007 concerning Investment which stipulates that every investor is obliged to carry out corporate social responsibility to his environment;

4. Act No. 23 of 1997 (Article 1) which regulates the obligation of each Industry to have a Community Development program;

5. Financial Services Authority Regulation No. 29 / POJK.04 / 2016 concerning Annual Reports of Issuers or Public Companies; and

6. Financial Services Authority Circular No. 30 / SEOJK.04 / 2016 concerning the Form and Content of Annual Reports of Issuers or Public Companies.

The Company always carries out CSR activities as a form of concern and appreciation to the community. As explained earlier, some of the general policies for implementing the CSR program implemented by the Company are the Financial Services Authority Regulation No. 29 / POJK.04 / 2016 dated 29 July 2016 concerning Annual Reports of Issuers or Public Companies ("POJK Number 29") and OJK Circular No. 30 / SEOJK.04 / 2016 dated August 3, 2016 concerning the Form and Content of the Issuer's Annual Report ("SEOJK Number 30"), the Company strives to fulfill the implementation of corporate social responsibility covering the following aspects:

- Social responsibility for social and community development.
- Environmental responsibility.
- Responsibilities in employment, health and work safety.
- Responsibility for goods and / or services.

The strategy carried out in the effort to empower of CSR PT Antang Gunung Meratus is not yet perfect. Empowerment strategies are limited to carrying out programs without really growing community independence and sustainability in it. There are also many empowerment processes that are of a formal nature and not really participatory. Problems arise not only from the community but also from the company's internal CSR. This problem becomes a task with actors in the CSR activities conducted by PT Antang Gunung Meratus to be completed.

D. Implementation of social responsibility PT. AGM

The Company's CSR implementation refers to the 3P target scope, namely, Profit, People and Planet. The scope of this 3P target is a balance that is continuously tried to be carried out consistently by the Company while continuing to generate profits and provide economic benefits to all stakeholders (Profit), but on the other hand maintain a balance by contributing to the development of social life (People), and keep working safeguarding the environment (Planet).

The Company always believes that a good company is a company that in carrying out its business activities has a

balance between making profit and fulfilling its responsibilities as a good corporate citizen. In carrying out its social responsibilities, the Company continues to carry out CSR activities by involving components of the community, non-governmental organizations and Regional Governments, especially in areas that are in direct contact with the Company's operational activities. In 2017, the Company implemented a CSR program that was quite well realized in the area around mining operations in the fields of education, health, economy, socio-culture and environment. Overall, the total expenditure of the Company for the CSR program in 2017 was Rp10.08 billion which was distributed for activities in the education sector by 13.1%, socio-cultural by 38.8%, the environment by 22.2%, health by 4, 1%, and economic development by 21.8%.

CSR activities in 2017 that are of great concern to the Company include umroh financing activities for disadvantaged communities, ecotourism in order to maintain exotic habitats in the natural surroundings of the mine area, and the construction of Sungai Puting Bridge. Later this activity will become a routine and sustainable agenda in CSR activities carried out by the Company, this is done as a form of our commitment in maintaining a harmonious, dynamic relationship with the environment around the Company. In April 2017, it was launched to contribute to social responsibility in the field of social and community development. AGM has signed a Memorandum of Understanding with the Directorate General of Highways, Ministry of Public Works and Public Housing, which regulates that AGM will contribute to building bridges on the Marabahan Maragasari National Road, South Kalimantan. In 2017, this commitment has been implemented with the signing of the Cooperation Agreement between AGM and the XI Banjarmasin National Road Implementation Center, South Kalimantan and the tender process is being carried out. This bridge is expected to provide great benefits to the people in Tapin Regency, South Kalimantan, who have been using ferry crossings at the location as a means of transportation.

PT AGM strives for the implementation of the Company's CSR in accordance with the needs of the surrounding community. Therefore, in 2018, the Company will conduct a more comprehensive study and re-mapping so that CSR programs can provide better benefits for all communities in the Company's work environment.

E. Comparison of the Corporate CSR concept with the Banjar Culture CSR Concept

Efforts to elaborate two cultures in the process of finding solutions to social phenomena experienced by the company as an effort to gather the essence of the discussion of the previous points. CSR (corporate social responsibility) is built on three pillars (triple bottom line) namely profit, people and planet. These three pillars support the establishment of the CSR concept promoted by the GRI (Global Reporting Initiative).

Triple bottom line with profit, people and planet as a pillar in PT AGM social activities carried out by the company are more in an effort to achieve targeted profit compared to the

Banjar cultural concept. This review will appear in the summary that the author made in the form of a table, as below: Implications and Recommendations

This research has contributed in three aspects, namely the contribution to the development of theory, policy and practical:

TABLE 1. COMPARATIVE CSR CORPORATE CONCEPTS AND CULTURAL CONCEPTS

CSR (corporate social responsibility) in the three main pillars of the triple bottom line CSR	Form	Cultural
Profit <i>All department</i>	Synergy to pursue production targets with safety, discipline and orderliness	Bauntung means useful or useful, not just profit. Untung in Banjar language means good luck. Based on faith, and equipped with religious knowledge, then God willing life will bring benefits and be useful for themselves, others, society and the environment. If this principle of benefit and usefulness is based on faith and is used according to the scientific process, then the life of God willing will have good luck.
People <i>External relations department</i>	<i>Community development and donation</i>	Baimans mean those who believe (harmony of faith and ketauhidan bases) Faith is the foundation for the life of the Banjar people. To be a believer, every parent educates their children to learn to read the Qur'an, learn prayer reading, learn prayer, learn to read the poetry of Maulud Habsyi or Maulud Barzanji. (Sarbai, 2015)
Planet <i>Mining & Environmental Health and safety</i>	Maintenance and treatment of post-mining areas (revegetation, reforestation and reforestation) Management of factory waste (liquid waste, dust emissions and lake preservation)	Batauh means a place that is considered to have benefits for humans. The third stage combines human usefulness in the context of the world and a strong faith-based afterlife based on the surrounding environment.

V. CONCLUSION

CSR is a form of corporate attention to the surrounding community with the reason that the company is responsible for the survival of the surrounding community and post-mining environment, this is a legacy for future generations. Natural damage caused by irresponsible company practices will have an impact on the economy of the community, health, safety, therefore companies need to take precautions so that things do not harm the surrounding community and the environment.

The company does not want after the end of the mining operation period, the city left behind becomes a "dead city" because of the natural resources that cannot be used for people's income due to land, water or air pollution.

The company carries out preventive efforts so that it does not happen by carrying out CSR activities, but CSR implementation is not going well because it is not well targeted, it is necessary to do social mapping to find out what is needed by the community, this cannot be separated from the culture of the local community, the community at each region has a specific behavior that is characteristic of their culture. A case of saying "where the earth is stepped up there the sky is upheld" means that if we want to be accepted to live side by side in an area then we must know and appreciate that culture. Companies that want to continue their business must implement local culture in company activities. In this case culture is a whole that can affect the company's activities because the company is in an area that is influenced by the culture of the community.

Cultural friction between the company and the local community will have a very bad effect on the sustainability of the company. This is evidenced by several companies that are not able to maintain the sustainability of their business.

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