

CORPORATE SOCIAL RESPONSIBILITY: A SOCIAL AND SPIRITUAL PERSPECTIVE

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Abstract

This research comprehensively discusses social responsibility from social and spiritual perspectives. Using a systematic literature review, the research examines the role of social responsibility in social and spiritual aspects. This paper is the first to discuss CSR from two perspectives simultaneously. The research results show that the integration of social and spiritual values in business practices within companies can encourage greater social responsibility and contribute to community welfare, enhance the company's reputation, create a positive corporate culture, and build strong relationships with stakeholders. This research is expected to serve as literature for companies in conducting their business without neglecting social interests by using a spiritual approach in their management.

Keywords : *CSR; Social Perspective; Spiritual Perspective*

Abstrak

Penelitian ini membahas secara komprehensif tanggung jawab sosial dari perspektif sosial dan spiritual. Dengan menggunakan systematic literature review, penelitian ini mengkaji peran tanggung jawab sosial pada aspek sosial dan spiritual. Makalah ini merupakan yang pertama yang membahas CSR dari 2 perspektif sekaligus. Hasil penelitian menunjukkan bahwa integrasi nilai-nilai sosial dan spiritual dalam praktik bisnis pada perusahaan dapat mendorong tanggung jawab sosial yang lebih besar dan berkontribusi pada kesejahteraan masyarakat, meningkatkan reputasi perusahaan, menciptakan budaya perusahaan yang positif serta membangun hubungan yang kuat dengan pemangku kepentingan. Penelitian ini diharapkan dapat menjadi literatur bagi perusahaan dalam menjalankan usahanya tanpa mengabaikan kepentingan sosial dengan menggunakan pendekatan spiritual dalam pengelolaannya.

Kata kunci: *CSR; Perspektif Sosial; Perspektif Spiritual*

Introduction

Post-Enron, there has been a very dramatic increase in the production of corporate social responsibility and substantial sustainability reports (Owen, 2005). Corporate Social Responsibility (CSR) is a crucial part of modern business because it is a fundamental foundation for sustainability. According to a report from the Global Reporting Initiative in 2023, only 30% of companies worldwide have CSR strategies integrated with their business goals. This shows that there is still a gap between societal expectations and the actual actions of companies in fulfilling their social responsibilities. A study shows that companies active in CSR tend to perform better in terms of organizational justice and employee satisfaction, and also help reduce inequality and improve the quality of life in society (Cao et al., 2023). With appropriate CSR programs, companies can help address social issues such as poverty, education, and health, which in turn can enhance customer loyalty and the company's reputation (Cao et al., 2023; Jannah & Leniwati, 2024; Radhakrishnan et al., 2018), the sustainability of the company's profits (Adapa & Fisher, 2020; H. Choi et al., 2018; Fitriadi et al., 2025; Hong, 2020; Jannah & Leniwati, 2024; Khuong et al., 2022; Morilla et al., 2007) improve the quality of financial reports (Abed et al., 2022; Castilla-Polo et al., 2022; Majidah & Aurora, 2023; Shen et al., 2020), influence performance, risk reduction, and market response, and pressure management to engage in earnings management (Al-Hajri & Al-Enezi, 2019; J. H. Choi et al., 2021; Duff, 2016; Hoi et al., 2013; Mutuc et al., 2019; Naukoko et al., 2023), and improve relationships with stakeholders (Anagnostopoulou et al., 2021; Cao et al., 2023; Guo et al., 2020; Jannah & Leniwati, 2024; Kawulur, 2023; Morilla et al., 2007; Raiden & King, 2021; Singh & Misra, 2021; Zheng et al., 2024). In a global context, the CSR program conducted by the American company Patagonia Inc., which operates in the upscale outdoor clothing sales sector, is renowned for its commitment to environmental sustainability. Patagonia not only focuses on profit but also strives to inspire positive change through campaigns that support nature conservation. They even allocate 1% of total sales to environmental programs, which shows that they prioritize spiritual values in their business.

Another case is Golqi Chicken, which has been established since 2018 and is a company that initially started as a home-based business. By allocating 1% of its business income, Golqi Chicken regularly channels its CSR through monthly programs to the Indonesian Children's Cancer Foundation, scavenger villages, and a routine program once a month (on Fridays) that includes providing assistance to mosques or places of worship within a two-kilometer radius from each outlet, as well as distributing food every Friday to those who earn a living (drivers, couriers, pedicab drivers, etc.). To date, this business has grown and now has 26 outlets spread across two provinces. Another example of CSR implementation is from Pertamina with a program called Pinky Movement, which serves as a means for Pertamina to fund micro, small, and medium enterprises in their business development, produce various innovative products, and introduce local products.

In 2013, India became the first country in the world to mandate that companies spend two percent of their average profits on CSR activities, although Indian companies increased accounting conservatism to reduce income in order to minimize CSR costs (Shankar Shaw et al., 2021). Hadi et al. (2024) stating that in practice, there have been efforts to obscure CSR practices from their original purpose by prioritizing economic motives over social motives.

From a spiritual perspective, CSR invites companies to delve deeper into the meaning of their social responsibility. According to (Jannah & Leniwati, 2024), the concept of Corporate Spiritual Responsibility (CSpR) emphasizes spiritual values in CSR practices, where companies are not only responsible to stakeholders but also to God and the environment. Basically, humans in this case, companies, are light and love. Therefore, enlightenment should be the main goal, the center of social change strategies, and love as its consequence (Carter & Spence, 2011; Molisa, 2011), as well as being justice-oriented (Ball & Seal, 2005; Duff, 2016; McKernan & Kosmala, 2007; McKernan & Kosmala Maclulich, 2004). Someone who lacks affection engages in more aggressive humor (which is negative in nature) that sometimes

disregards the feelings of others and creates unsafe working conditions (O'Neill & Jazaieri, 2024). The application of CSR towards profits is interpreted as a blessing that arises from a sense of sufficiency and gratitude, towards society as charitable service, and for the planet as shared care and responsibility (Fitriadi et al., 2023; Jannah & Leniwati, 2024).

Spiritual values such as altruism, justice, and love play an important role in shaping effective CSR practices. Altruism, for example, encourages companies to consider the well-being of others in all their business decisions. In the context of CSR, this can mean investing in programs that support the community, such as education, health, and the environment. Justice is also an important spiritual value in CSR practices. Companies that apply the principle of justice in their policies tend to be more transparent and fair in their relationships with stakeholders. For example, companies that provide fair wages to employees and adhere to high environmental standards demonstrate their commitment to social justice. Meanwhile, love, as another spiritual value, can be defined as a commitment to creating a positive impact in the world through sharing with others. In CSR practice, this can be realized through programs that promote community and environmental welfare, such as funding community development projects, including infrastructure development and skills training programs.

In the context of a company, a manager's values and perspective on religion will influence their subordinates' attitudes and have a strong effect on the manager's decision-making. CSR, understood as a form of corporate responsibility towards society, seems to have a close connection with religion. Most religions will teach their followers altruism or instincts and charity that align with social responsibility, so that everyone, for example, the social encyclicals in Catholicism and Protestantism in the works of Reinhold Niebuhr, where religion is considered part of the evolution of CSR as a concept because both religion and CSR deal with meaning, destiny, purpose, and human morality. Jannah & Leniwati (2024) stating that CSR can significantly minimize the risk of corporate bankruptcy by reducing the likelihood of incurring debt financing, which can be achieved by enhancing religious and cultural activities. Companies that manage their operations with the concept of spiritual values tend to be more concerned with social responsibility (Murphy & Smolarski, 2020; van Aaken & Buchner, 2020).

The integration of spiritual values in CSR practices not only benefits society but also the company itself. By building stronger relationships with the community and stakeholders, companies can create a more supportive and collaborative environment. This, in turn, can enhance the company's innovation and competitiveness in an increasingly competitive market.

In its implementation, many companies only comply with CSR as a legal obligation or to enhance their image, without understanding the underlying values. This is where social and spiritual perspectives become highly relevant. Spiritual values such as altruism, justice, and love can enrich CSR practices by providing deeper meaning and encouraging greater engagement with the community. However, despite the clear relationship, the existing literature still raises debates regarding this matter. This study contributes to the existing literature and provides empirical evidence that is beneficial for policymakers in developing countries implementing CSR in regulatory development. It also offers deeper insights into how companies can contribute to the welfare of society and the environment, one of which is by incorporating good working environment indicators into CSR assessments, ultimately impacting social community outcomes (Greig et al., 2021).

This article is the first to comprehensively discuss CSR from two perspectives, both social and spiritual. By analyzing 18 articles that address social responsibility from social and spiritual viewpoints through a systematic literature review approach, it is hoped that this article can provide an understanding of the role of social and spiritual responsibility with the company's concern for the surrounding environment using a spiritual approach.

Method

Although meta-analysis (PRISMA) using systematic review guidelines is not something new, this method is still very relevant and effective in searching and selecting articles for review

in this research because PRISMA is a valid and reliable systematic review protocol and is integrated with SPAR-4-SLR (Sauer & Seuring, 2023). Watase Uake is a tool developed to conduct literature reviews through collaboration and leveraging the potential of reputable article databases by providing research mapping, research model construction, surveys, and research publication. Using the watase uake application, the author conducted a search for relevant articles by determining keywords, criteria, and limitations, followed by screening the relevant articles. After that, the filtered articles are uploaded to the Watase application in PDF format, followed by an analysis of the alignment between the title, abstract, and keywords of the articles. Articles that are not suitable or relevant to the discussion topic will be removed from the research data, and the subsequent process will involve classification analysis, network analysis, and hypothesis testing, which will be used as research data.

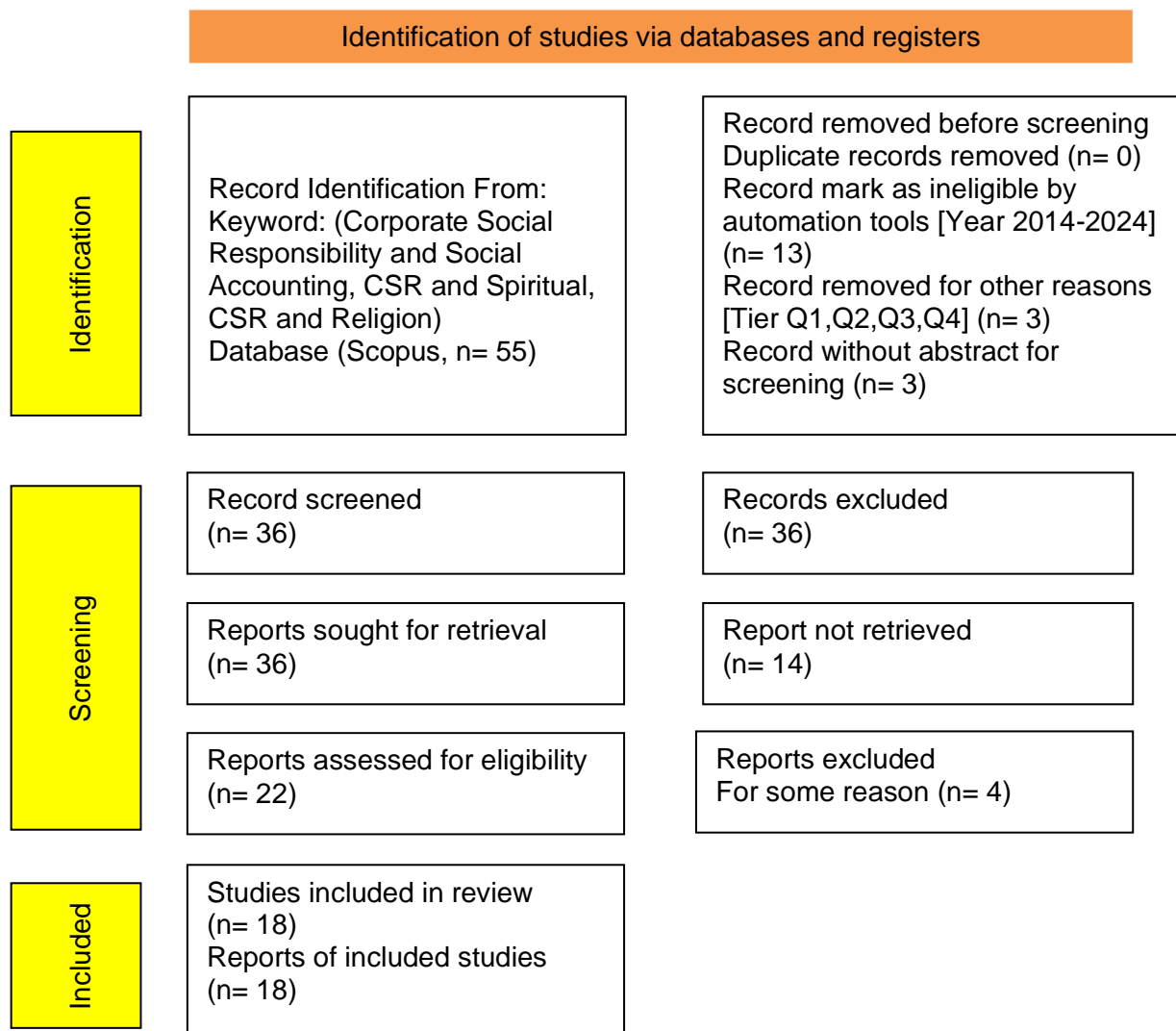


Figure 1. PRISMA Method and Watase Uake

Source: Watase Uake tools, based on Prisma 2020 Reporting (2024)

The Scopus database is used in this research with the assumption that its indexing is strict and has many citations and offers superior article coverage compared to other databases (Norris & Oppenheim, 2007), thus the authors agree with (Paul et al., 2021) and (Sauer & Seuring, 2023) that Scopus is a database choice that can be used for literature search due to its quality assurance. Data search for this article was conducted between August and

November 2024. The keywords used are "CSR and social accounting, CSR and spiritual, CSR and religion" under the criteria "article title" in the Watase application, and 55 articles were found before any filtering was applied. The criteria used as filters for searching research data are articles indexed in Scopus (Q1-Q4) and published in the last 10 years. (2014-2024)

The limitation of the search period is intended to obtain more up-to-date articles and to minimize the risk of including outdated or irrelevant research in the review. By focusing on the last 10 years, researchers can prioritize studies that are more relevant to the research question and exclude older studies that may no longer reflect current practices or knowledge.

After the publication year restriction of articles between 2014 and 2024 was applied, 13 articles were excluded because they were published before 2014. As for the restriction of articles that are not included in Scopus Q1 to Q4, there were 3 articles excluded and 3 articles that did not have abstracts, so they could not proceed to the screening process.

At the screening stage, there were 36 remaining articles, which were then proceeded to the retrieval stage to search for articles in portable document format (PDF) and upload them to the Watase application. There were 14 articles that could not be found in PDF format and 4 articles that did not have a digital object identifier (DOI), so they were excluded, leaving 18 articles to be analyzed to answer the research questions.

Result and Discussion

The articles used in this research are from journals (Figure 2 and 3) indexed by Scopus, such as the Sustainability journal, which primarily focuses on sustainability with 3 articles, and the Spanish Accounting Review with 2 articles, along with several other journal publishers. With 12 articles in Q1, 2 articles in Q2, and 4 articles in Q3, this research becomes more relevant and accountable.

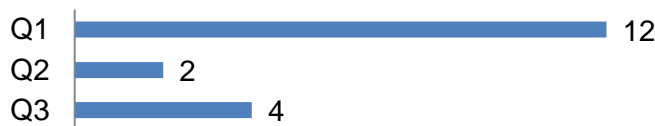


Figure 2. Tier journal` classification

Source: Watase Uake tools, based on Prisma 2020 Reporting (2024)



Figure 3. Journal of publication

Source: Watase Uake tools, based on Prisma 2020 Reporting (2024)

Year of publication

An overview of the publication of articles on the topic of CSR related to social and spiritual aspects can be seen in Figure 4. Research discussing social responsibility has experienced fluctuations each year, although not very significant, even in the last 10 years. In 2014 and 2023, there were no studies on the role of CSR in social and spiritual aspects discussed in this research. The year 2019 saw the highest number of published articles on

CSR related to social and spiritual aspects, with 5 articles, followed by 3 articles in 2020. As we know, this is understandable because 2019 and 2020 were years affected by the COVID-19 pandemic, making research on CSR in relation to social aspects particularly interesting. This pandemic has resulted in a rapid surge in research in response to the situation (Akbar & Humaedi, 2020). In that condition, companies shifted their CSR focus to pay more attention to the health and safety of employees, as well as support for local communities. Some CSR activities used during the pandemic included donating goods, donating money, creating content, providing free products, offering free services, communicating operational changes, employee support, financial support, and shifting production. Next, the years 2015, 2016, and 2018 each had 2 publications, while the years 2017, 2021, 2022, and 2024 each had 1 article.

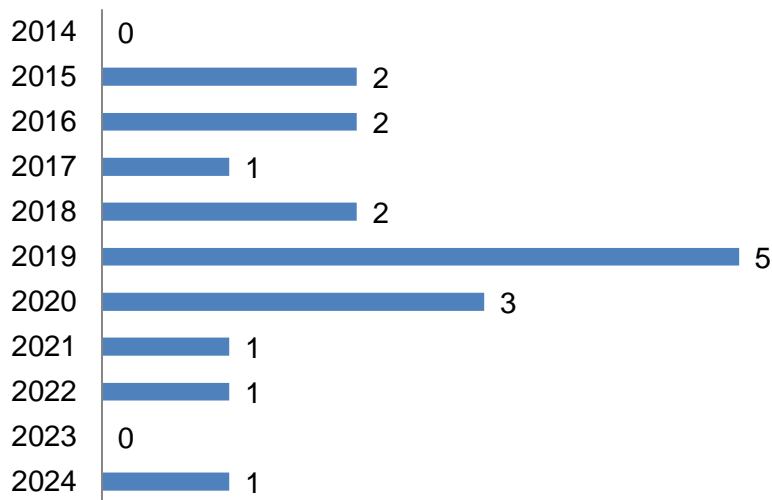


Figure 4. Year of publication

Source: Watase Uake tools, based on Prisma 2020 Reporting (2024)

Country of study

Based on Figure 5, in the last 10 years, there have been 10 geographical coverage areas of empirical studies in this research. China is the country with the highest number of studies on CSR, totaling 5 studies, followed by the United States with 4 studies. As is known, China was the first country where COVID-19 cases were discovered, and the United States has the highest number of COVID-19 cases in the world. Both countries are supported by large economies, so it is reasonable that these countries focus on social responsibility in caring for their communities. Companies in China tend to engage in CSR as a response to societal expectations and to build a good reputation, whereas companies in the US often view CSR as a strategy to create long-term value for stakeholders. Additionally, the governments of each country play a more active role in promoting CSR practices through regulations and incentives, although in the US it remains voluntary (Hu et al., 2021). Spain, with 2 studies, ranks third as a country with CSR research, followed by Vietnam, South Korea, Austria, Indonesia, New Zealand, Germany, and the UK, each with 1 study on CSR.

From the data above, it can be concluded that 50 percent of CSR research is conducted in developed countries. CSR research is predominantly carried out in both developed and developing countries, as seen from the geographical coverage of these studies. These differences have significant implications for global CSR practices. Multinational companies operating in developing countries often face challenges in adapting successful CSR practices from developed countries to different local contexts. Research by Visser (2008) shows that companies in developing countries often engage in CSR as part of a strategy to address local challenges, such as weak regulations and high societal expectations. In developed countries,

strict regulations encourage companies to adopt better CSR practices. Conversely, in developing countries, the lack of regulations often makes companies less motivated to implement CSR effectively. This is influenced by the awareness of those countries regarding the importance of CSR towards the social environment as well as its role from a spiritual perspective.

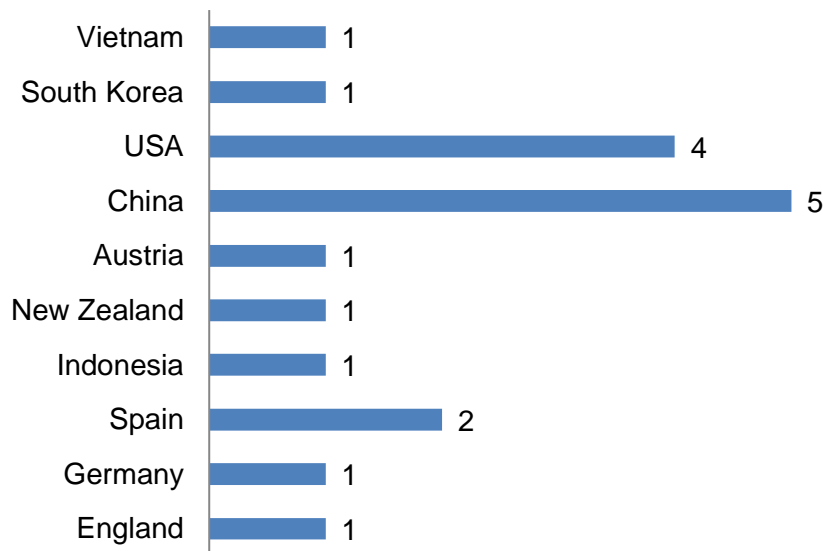


Figure 5. Country of study

Source: Watase Uake tools, based on Prisma 2020 Reporting (2024)

CSR from a social and spiritual perspective is an increasingly relevant approach in today's business world. Companies that apply these principles not only contribute to the well-being of society and the environment but also build a good reputation and enhance customer loyalty. Through various social and spiritual initiatives, companies can create significant and sustainable positive impacts. As previously discussed, for example, Patagonia Inc. with its campaigns supporting conservation is very inspiring and brings about positive change. Patagonia not only focuses on environmental sustainability but also engages in social activism. This company supports various social movements, including land protection and human rights. Through campaigns like "The President Stole Your Land," Patagonia demonstrates its commitment to broader social issues. They even allocate 1% of total sales to environmental programs, which shows that they prioritize spiritual values in their business.

In another case, Chocolicious Indonesia is one of the businesses that implements CSR practices based on social and spiritual aspects. This business, which originated from a home industry, successfully expanded in 2013 to have 7 outlets spread across the South Sulawesi region. With CSR towards the surrounding environment of their business, they also require their employees to pray five times a day and recite the Quran, and provide different treatment for employees who are the breadwinners of their families with donations or contributions. This becomes an attraction for this business in implementing CSR.

CSR helps businesses manage their relationships with stakeholders more efficiently by enabling them to build, develop, and maintain connections with important resources. Organizations tend to have good CSR disclosures to enhance their public image and help them maintain a stable market position (Huang & Watson, 2015). Businesses under social and political pressure build their legitimacy by taking actions that benefit society and improve the environment in which they operate. As a result, the implementation of CSR is the best choice for companies to gain social reputation (McWilliams, Siegel in (Khuong et al., 2022)), with

greater attention or more positive sentiment from the public on social media, allowing companies to achieve better CSR performance (Zhou et al., 2024). Additionally, social media can facilitate interactions between cross-sector stakeholders and help them exchange resources to make progress on social and environmental issues (Dessy et al., 2024), despite corporate scandals, violations, and moral breaches being increasingly covered in the media and seen by the public (Skarmeas & Leonidou in (Kim & Rim, 2023)). Indirectly, this will encourage society to interact with businesses and reach various aspects, such as economic, social, and environmental (Gunawan & Tin, 2019), which can contribute to identifying customer needs, tracking new market trends, analyzing competitor actions, observing technological developments, and involving customers or suppliers in the product development process, thereby playing a crucial role in preparing accurate financial reports (Abed et al., 2022). Protecting the environment is very important, and normatively, it is believed that 'green accounting' is part of CSR to address the environmental impact of an organization (Cho & Patten, 2013). A green organizational culture inspires workers to behave in a way that is environmentally and socially responsible beyond their company (Pan et al., 2022).

Sustainability disclosures are still incomplete, biased, and driven by concerns over legitimacy (Baker & Modell, 2019; Patten & Shin, 2019). According to legitimacy theory, companies will use CSR disclosures to demonstrate conformity with social norms. The contextual approach focuses on the institutional, legal, and cultural features of various economies to advance our understanding of the background of CSR disclosure and its relation to the quality of reporting (Garanina & Kim, 2023). Companies disclose CSR information for two main reasons: (1) to meet societal expectations and ensure sustainable access to resources, such as capital, customer support, and so on, and (2) to provide additional information that allows market participants to more accurately assess the company's financial prospects and risk profile, potentially leading to higher stock prices and greater company value (Moser and Martin in (De Villiers & Marques, 2016)). Market participants consider CSR disclosure to be more informative in countries where investors are in a better position to voice their concerns and where there are better regulations and more effective government regulation implementation (De Villiers & Marques, 2016; Weber & Larsson-Olaison, 2017). Interestingly, there is a positive impact on CSR performance with the presence of female directors on the board of an organization in Japan (Hadi et al., 2024).

In practice, although mandated CSR, such as in China, is intended to promote moral behavior and curb opportunistic behavior from managers (Cheng & Kung, 2016), companies sometimes engage in various manipulations by exploiting CSR (Larrán Jorge & Andrades Peña, 2015). Companies with excessive and irresponsible CSR activities are more likely to engage in tax evasion and permanent/discretionary book-tax differences, raising the question of whether these actions benefit their shareholders or not (Hoi et al., 2013). Additionally, under certain conditions based on an institutional perspective, when facing higher economic policy uncertainty, companies tend to issue CSR reports similar to their past reports (Xue et al., 2024).

In a spiritual context, companies engaged in CSR activities can enhance their reputation by demonstrating dedication to ethical practices, particularly those aligned with religious principles. Companies operating in Islamic countries have lower debt ratios compared to companies operating in Christian and Hindu countries that rely more on debt financing (Zhang et al., 2024). Belal, Abdelsalam, and Nizamee in (van Aaken & Buchner, 2020) found similar evidence that Muslim companies tend not to disclose information related to religiously sensitive topics (e.g., income from transactions that do not comply with Sharia law), because they fear this will harm them. Meanwhile, in the context of Buddhism and Taoism, Du et al. in (van Aaken & Buchner, 2020) found a significant positive relationship between religiosity and corporate environmental responsibility.

The religious atmosphere (Buddhism and Taoism as a whole) in a region can encourage managers to be less selfish and more considerate of other stakeholders, which can

potentially benefit the company's CSR (Su, 2019). Mazereeuw–van der Duijn Schouten, Graafland, and Kaptein in (van Aaken & Buchner, 2020) found that intrinsic religiosity positively influences ethical CSR attitudes, while extrinsic religiosity stimulates philanthropic CSR attitudes. Focusing on the relationship between CSR and religion in business behavior, it is concluded that business people should view work as a sacred calling in a religious sense and recognize the importance of organization, social interaction, and meaning creation in explaining persistence so that by using a spiritual approach based on love and compassion, as well as the belief in helping others, manipulation through CSR can be minimized (Johnston, 2017).

The development of accounting research and practice with a spiritual touch remains a question today. Emancipatory accounting research and practice may not only fail to effectively address social injustice and environmental crises that concern them, but also fail to realize the emancipatory potential of accounting practice because, in various ways, they have neglected to make spiritual realization the core of their practice (Molisa, 2011). This is supported by the view that spirituality can refine our thinking about accounting and related accounting focus, including in the context of CSR (Gallhofer & Haslam, 2011). Furthermore, the strong spiritual power working in a situation helps create rhetorical strength (Ohlhauser, 1996), with justice being a transcendent principle in accounting. Thus, social accounting brings forth the idea of community, shared social values, and justice in the distribution of social resources (Ball & Seal, 2005).

In addressing the development of CSR disclosures that affect various parties, a cultural shift in higher education is required to create an effective learning environment regarding social responsibility, enabling students to understand the concept and better address sustainability in the future (Castilla-Polo et al., 2022). Additionally, accountants, as intermediaries between entities and users of CSR disclosure reports, have a strong commitment to the economic dimension of CSR in their audits (Larrán Jorge & Andrades Peña, 2015).

Conclusion

Social responsibility is a form of an entity's attention to its environment. Companies do not stand alone but are a unity with their social environment. By integrating social and spiritual values into business practices, companies can promote greater social responsibility and contribute to community welfare, enhancing the company's reputation where companies that demonstrate a commitment to CSR tend to have a better reputation in the eyes of consumers, which can positively impact their financial performance. Furthermore, CSR can create a positive corporate culture by integrating spiritual values into CSR, which in turn can improve employee satisfaction and performance, and lastly, build strong relationships with stakeholders as one of the users of CSR disclosure reports. It is believed that by focusing on social responsibility, companies can maintain trust and build stronger relationships with stakeholders, including consumers, employees, and the community.

The encouragement from the government and regulatory bodies to conduct sustainability reporting regularly and transparently, partnerships between companies, the government, and non-governmental organizations to create more effective CSR initiatives, as well as the development of standards for CSR practices that can be adopted by companies from various sectors, are homework for the stakeholders involved to ensure corporate compliance in CSR disclosure. The hope is that companies become more caring towards their environment by providing a "touch of love" and concern for others, and have appropriate regulations for companies regarding social responsibility report disclosure. This research is an analysis of literature that studies CSR from social and spiritual perspectives, thus further empirical studies are needed that are more comprehensive across different types of businesses.

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