

IMPLEMENTATION OF THE CSR PROGRAM BASED ON TRI HITA KARANA

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ABSTRACT

The accounting field has transformed to achieve economic performance without ignoring social and environmental aspects. One form of implementing social accounting is the practice of Corporate Social Responsibility. Implementing CSR in Bali is closely related to Balinese culture called Tri Hita Karana. The purpose of this research is to determine the implementation of company CSR programs in Bali which are based on Tri Hita Karana. This qualitative study uses a case study method on the Social Project Bali. Social Project Bali is a non-profit organization that operates in education, environment, and social humanity. Data collection uses the interview method. The results of the interviews revealed that the role of the non-profit organization Social Project Bali in implementing corporate CSR programs in Bali is enormous. The implementation of the CSR program in this organization focuses on three main areas: education, environment, and social humanity. The implementation of this CSR program is based on local Balinese wisdom, namely Tri Hita Karana. The distribution of this CSR program also received a positive response from the community so that it could meet community needs. Companies are expected to increase their participation in CSR programs, especially in the environmental sector.

Keywords: Corporate Social Responsibility; Tri Hita Karana; Non-profit organization

ABSTRAK

Bidang akuntansi telah bertransformasi untuk mencapai kinerja ekonomi tanpa mengabaikan aspek sosial dan lingkungan. Salah satu bentuk penerapan akuntansi sosial adalah praktik Corporate Social Responsibility. Pelaksanaan CSR di Bali sangat erat kaitannya dengan budaya Bali yang disebut dengan Tri Hita Karana. Tujuan dari penelitian ini adalah untuk mengetahui implementasi program CSR perusahaan di Bali yang berlandaskan Tri Hita Karana. Penelitian kualitatif ini menggunakan metode studi kasus pada Social Project Bali. Social Project Bali merupakan organisasi nirlaba yang bergerak di bidang pendidikan, lingkungan, dan sosial kemanusiaan. Pengumpulan data menggunakan metode wawancara. Hasil wawancara mengungkapkan bahwa peran organisasi nirlaba Social Project Bali dalam mengimplementasikan program CSR perusahaan di Bali sangat besar. Pelaksanaan program CSR pada organisasi ini berfokus pada tiga bidang utama yaitu pendidikan, lingkungan, dan sosial kemanusiaan. Pelaksanaan program CSR ini berlandaskan pada kearifan lokal Bali, yaitu Tri Hita Karana. Penyaluran program CSR ini juga mendapat respon positif dari masyarakat sehingga dapat memenuhi kebutuhan masyarakat. Perusahaan diharapkan dapat meningkatkan partisipasinya dalam program CSR khususnya di bidang lingkungan.

Kata kunci: Tanggung Jawab Sosial Perusahaan; Tri Hita Karana; Organisasi nirlaba

INTRODUCTION

Accounting is no longer conventional, focusing only on financial report numbers. The accounting field has transformed to achieve economic performance without ignoring social and environmental aspects. This transformation popularized the term social accounting. Social accounting is a corporate social activity accountability tool (Musmini & Sirajudin, 2016). Social accounting is generally disclosed in sustainability reports or annual reports to be used as a basis for decision-making for stakeholder parties (Safitri et al., 2022).

The development of social accounting is a form of implementation of the 3P concept (Profit, People, and Planet), which was introduced by Elkington in 1998 (Bernardová et al.,



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2020). This concept emphasizes that financial conditions alone are insufficient to sustainably guarantee a company's growth and development. Companies should not only pursue profit, which can ignore the community and environment around them. The company's sustainability will be guaranteed if the company also pays attention to social and environmental dimensions. This phenomenon has been tested empirically by previous literature (Maldonado-Erazo et al., 2020; Rustiarini et al., 2022; Velte, 2022). One form of implementing social accounting is the practice of Corporate Social Responsibility.

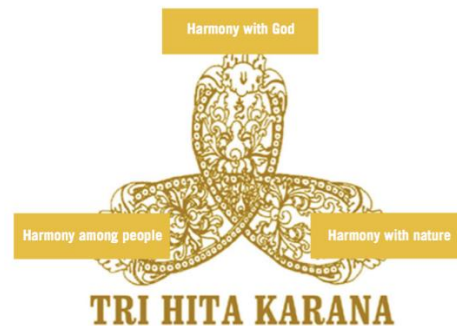
Corporate Social Responsibility (CSR) is a form of corporate social and environmental responsibility that aims to improve the quality of life and the surrounding environment, which benefits the company (Rita, 2019). Regarding Stakeholder Theory, CSR is a company's obligation to consumers, employees, shareholders, society, and the surrounding environment. This obligation is not only an obligation to comply with legislation; it also includes moral obligations by the environment, values, norms, and culture of local society (Dmytriyev et al., 2021; Waheed & Zhang, 2022). The CSR concept also aligns with the Legitimacy Theory, which emphasizes that companies must side with the community to gain support and trust for the company's survival in the future (Wæraas, 2020).

There are five pillars of Corporate Social Responsibility activities. First, building human capital means that internally, the company is required to form reliable human resources. Externally, companies should empower the community. Second, strengthening economies implies that companies should empower surrounding communities economically. The third pillar is assessing social security, meaning companies must prevent conflict by maintaining harmony with the surrounding community. Fourth, companies must implement an encouraging good governance philosophy, which means that the company's business processes must refer to good corporate governance. Lastly, the protecting the environment pillar means that companies must try to preserve the environment. These five pillars emphasize that implementing CSR is not just a short-term charity program but should be a business strategy that is carried out sustainably (Herman & Novarizal, 2017; Winarto et al., 2020).

Implementation of CSR cannot be separated from the local culture adhered to by local communities. Indonesia has a religious and societal culture. People believe that God Almighty is the creator of this universe, where humans can enjoy the universe to achieve prosperity. However, humans should permanently preserve nature and the environment, which is realized through CSR activities. Implementing CSR in Bali is closely related to Balinese culture called Tri Hita Karana (Sapta et al., 2021). This concept is the philosophy of balance of life for the Hindu community in Bali, which includes a harmonious relationship between humans and God (parhyangan), between humans and other humans (pawongan), and between humans and the environment (palemahan) (Dewi et al., 2024; Rustiarini & Sujana, 2022), which is presented in Figure 1.



Figure 1
Tri Hita Karana Cultural Approach



Sumber: Serbibali.com (2020)

Even though there is philosophical harmony between CSR and Tri Hita Karana, the two concepts have slight differences. The CSR concept emphasizes two elements: the harmonious relationship between the company and society and the harmonious relationship between the company and the natural environment. Meanwhile, the Tri Hita Karana culture contains three harmonious relationships, namely between humans and God (parhyangan), the relationship between humans (pawongan), and the relationship between humans and the environment (palemahan) (Rustiarini & Sujana, 2022; Wanadjaja & Samputra, 2021). Thus, the CSR concept is closely related to the Tri Hita Karana concept adhered to by the Balinese people.

In the context of CSR implementation in Bali, there is a volunteer community with great attention to educational, social, humanitarian and environmental issues, namely the Social Project Bali (SPB). This non-profit organization formed by Bali's young generation is often trusted to be a CSR distribution partner from private agencies and the public sector in implementing CSR activities in Bali (Susilo et al., 2022). SPB has sufficient knowledge and experience to determine appropriate CSR targets. However, there are several problems faced by SPB volunteers, such as their low knowledge and understanding of CSR programs. The volunteers need the initiative to carry out the program independently.

This research explores the implementation of corporate CSR programs in Bali based on Tri Hita Karana carried out by the non-profit organization SPB. This research is expected to theoretically confirm the role of Stakeholder Theory, Legitimacy Theory, and Tri Hita Karana cultural values in underlying CSR implementation in Bali. Meanwhile, it is hoped that this research will make a practical contribution to maintaining the continuity of Balinese culture in national and global contexts. Besides, implementing CSR based on the Tri Hita Karana culture is hoped to motivate companies to balance profits, people, and the planet.

RESEARCH METHODS

This research uses a qualitative approach, namely the single case study method. The research object is the Social Project Bali, a non-profit organization operating in education, environment, and social humanity. SPB is one of the largest volunteer communities in Bali, with



the majority of its members being students and Generation Z. Informants were selected based on their experience implementing CSR based on the Tri Hita Karana culture at SPB.

This research was conducted naturally, while data collection techniques used participant observation, interviews, and documentation. Analysis regarding the role of non-profit organizations (Social Project Bali) in implementing CSR programs carried out by companies based on Tri Hita Karana was carried out by interviewing the head of the organization, using the results of these interviews, physical observations, and interview results regarding the role of organizations in implementing CSR programs based on Tri Hita Karana.

The research was conducted in January 2024. The questions asked by researchers were adjusted to the type of CSR implementation carried out by the company with the role of a non-profit organization. Research data was obtained through structured interviews with open questions and direct observation of the head of the organization. An audio file was created using a sound recording device to make it easier to record the interview results.

The model in this research process does not differentiate between the research process and data collection activities but combines data collection activities up to the data analysis stage. The data analysis process in this research began when the researcher made observations in the field. Analysis is carried out by understanding the informant's behavior or actions in their daily activities and communicating directly with the informant. Next, the further process is divided into three stages.

In the first stage, data reduction is a data simplification process by changing data from recordings (interview results) into writing or data transcripts, making the subsequent analysis process more accessible. The second stage carries out domain analysis based on the similarities of the reduced data, results of observations in the field, and documentation. The third stage interprets the data as an effort to obtain more profound meaning and significance for the data collected and analyzed to produce conclusions relevant to existing theories and reality (information) obtained from the SPB. This study used a triangulation method to validate the truth of the data obtained from interviews with the SPB managers.

RESULT AND DISCUSSION

A non-profit organization is a private, independent, self-governing organization based on voluntary participation, whose profits are not distributed to individuals or owners but are reinvested in the organization's mission, representing a contribution to the public good or general welfare. Non-profit or non-profit organizations aim to support an issue to attract public attention with non-commercial purposes without seeking profit (Netzer, 2020; Treinta et al., 2020).

Social Project Bali (SPB) is a volunteer community in Bali that was founded in September 2019. This non-profit organization was formed by young Balinese people who have a volunteer spirit. As time passed, SPB focused on educational, environmental, and social humanitarian issues. SPB's activities show this, which helps channel the company's CSR to the community.

SPB is always guided by a clear vision and mission in carrying out every activity. SPB will prepare a proposal to donors containing clear and measurable cost details. Next, SPB will present to convince potential donors who want to channel their CSR funds. Meanwhile, donors can ask for detailed funding items so that the donor funds distributed can be trusted. For grant distribution to be correct on target, SPB will research to determine the proper party to be the CSR recipient.



After implementing the CSR program, SPB presents an accountability report to the donor. SPB will also document the results of their work in the form of videos published via social media. This video documentation is also proof of the transparent use of CSR funds. At the end of each activity, SPB hands over certificates, plaques, or flower arrangements to donors who are their work partners. This action is a form of appreciation and to increase engagement with donors.

Implementation of the Company's CSR Program through the Social Project Bali

Researchers conducted interviews with the head of the organization, namely, I Gusti Putu Arya Utama. Based on the interview results, the interviewee revealed that the company's CSR programs implemented by Social Project Bali focus on three main areas: education, environment, and social humanity.

“Regarding implementing the company's CSR program through the Social Project Bali, we focus on three main areas: education, social, and environmental. In education, we collaborate with a company to distribute reading books, stationery, and study tools at Kumbasari Market. Assistance was provided to the children assisted by Lentera Anak Bali volunteers to help with learning facilities there. We have facilitated mangrove planting in the environmental sector in collaboration with mangrove danger at Benoa Harbor. In the social sector, we share CSR as basic food supplies to orphanages carried out by companies around Denpasar.”.

CSR implementation in the education sector is by distributing reading books, stationery and learning tools. In the environmental sector, SPB carries out mangrove planting activities. Meanwhile, social and humanitarian activities are realized by distributing necessities to orphanages and implementing them through social assistance.

Monitoring CSR Programs by Social Project Bali

SPB also constantly monitors every program running, as stated by the head of the organization.

“Because this is a one-time CSR program, we do not conduct any follow-up for the activity after completing the activity. Therefore, we prepare documentation because the company needs documentation of activities for reports. This program is done directly by company staff assigned by the company. For example, in the environmental sector, such as mangroves, we collaborate with third parties who often carry out activities in mangroves. Later, mangrove growth will be monitored by the community team. We only go there occasionally to monitor the growth of the mangroves. There is an agreement with this third-party community that they will be responsible for the maintenance and growth of the mangrove program.”

The head of the organization confirmed that the program being implemented was incidental, so SPB needed a follow-up for the CSR activities that had been carried out. For example, in the environmental sector, namely mangrove planting. SPB collaborates with third parties and communities in this activity to monitor mangrove growth. However, the responsibility for maintenance and growth is the authority of a third party by the agreed agreement.



Parties Involved in Implementing CSR Programs

In planning a company's CSR program, the party most involved in determining the activity concept is SPB's internal party.

“For the initial concept, we were contacted by the company to coordinate with us at SPB. After that, we translate it into an activity concept, such as going to an orphanage, planting mangroves, etc. We will coordinate this with the internal management and convey it to the company. After agreeing on the required time, date, place, and technical matters, we will continue implementing the activity. So, it involves more internal parties from the Social Project Bali for the concept of activities. Next, we offer it to the company. Thus, after agreeing, we just ran the program”.

Based on the interview results, the CSR program planning was carried out by SPB in coordination with the companies that would distribute their CSR funds. Once there is an agreement, proceed with the activities' implementation by SPB.

Positive Impact of CSR Implementation on Society

The company's CSR program distribution through collaboration with SPB positively affects society.

“Yes, of course, the community can accept the CSR program we carry out because we have surveyed the field's location and conditions before carrying out the CSR program. Whatever the community needs will match the company's expectations that distribute CSR. So the company also asked us, “What do you think is needed?” later, they will budget according to their abilities.”.

The CSR program carried out by the company in collaboration with SPB has had a positive effect on society. Before carrying out activities, SPB will conduct a survey and record community needs adjusted to the company's budget. Thus, CSR distribution activities can have a positive impact on society.

The Importance of Implementing CSR Programs from a Social Project Bali Perspective

Companies are obligated to programs as a form of corporate responsibility towards the environment, society, and community. CSR is essential and must be implemented by companies, whether independently or in collaboration with social communities such as SPB.

“Companies must carry out CSR because it is a form of their moral responsibility to the environment, whatever field it is in, which may directly impact society. These companies seek profits so that CSR programs will return some to society. So we hope that more and more companies will channel CSR for the welfare of society or a better environment.”.

The implementation of CSR is a form of corporate moral responsibility towards the environment and other fields that will positively impact society. The company's primary goal is to seek profits or profits, on the other hand, some of these profits will be returned to the community through CSR programs. Social Project Bali, as a social community, hopes that more and more companies will be aware of the importance of CSR distribution for better environmental and community welfare.



Goals and Expectations of the Social Project Bali for Implementing Corporate CSR

The aim and hope of implementing CSR by companies in Bali is, of course, for the welfare of society or a better environment in the future.

“The focus of our CSR program is in three areas: education, social and environmental. We hope that more companies will be moved to channel their CSR through the Social Project Bali. We prefer the environmental sector because nature is not in good condition. There are issues of climate change, natural disasters, and so on. So we hope this environmental program will improve the earth in the coming years. Through CSR programs, we can improve the environment and nature together”.

In implementing the company's CSR, SPB focuses on three areas, namely education, environment, and social society, with the hope that in the future, many companies will be moved to channel CSR by collaborating with SPB. The current focus is on the environmental sector, considering that natural conditions are not good. SPB hopes that CSR programs will increase in the coming years, significantly to improve the environment and nature.

“As for what is planned for the future, the Social Project Bali is more collaborative. So, we do not take the ball directly into the company's CSR, and we do not submit proposals for the program. We are waiting to be contacted by the company. We also do not handle much CSR because of the limited capability of human resources to organize activities. We submit proposals to several companies for new blood donors because this humanitarian program requires collaboration from many parties. So there is a system where we pick up the ball or submit proposals, but there are those who are more passive or wait for companies that want to channel CSR through the Social Project Bali.”

In most CSR programs, SPB waits for contact from the company. However, this also depends on the program being carried out. SPB submits proposals to several companies if a program requires collaboration from many parties, such as blood donation. So, not only waiting for the company, but SPB is also actively submitting collaboration proposals depending on the CSR program.

CSR Implementation that is Right on Target and Based on Tri Hita Karana

Every company wants the program they set to run well. Some companies hope that the CSR programs they carry out will work and be right on target. However, it would be best if you remembered that we have local cultural wisdom in Bali, namely Tri Hita Karana. The local wisdom of Tri Hita Karana is a Balinese Hindu philosophy that guides maintaining harmonious relationships in community life. In maintaining business continuity, the company always prioritizes the local wisdom of Tri Hita Karana through its belief in maintaining harmonious relationships with Ida Sang Hyang Widhi Wasa (Parhyangan), maintaining harmonious relationships with fellow humans (Pawongan), and maintaining harmonious relationships with environment (Palemahan).

The CSR program has run well and is right on target. Indeed, this has more scope when it comes to Tri Hita Karana. In Parhyangan, perhaps not so much, but there are already implementations such as distributing the Koran and praying at the temple. However, because companies focus more on things that have direct contact with society, Pawongan is more about social humanity, so it is related to education. In the environment, this is



weakened by planting trees or cleaning the environment. So, the Tri Hita Karana aspect has been fulfilled.

The implementation of CSR by companies in Bali in collaboration with SPB includes the Tri Hita Karana aspects, namely Parhyangan, Pawongan, and Palemahan. However, most companies are more focused on Pawongan and Palemahan. Where the company focuses on Pawongan, namely social humanity related to education. Palemahan is still focused on environmental preservation, such as planting trees or cleaning up the environment, such as the clean beach program, spreading Ezo enzymes, etc. For Parhyangan, the implementation involves praying at temples or distributing the Alquran to mosques in Bali. So, the CSR implementation of the collaboration company with SPB has fulfilled aspects of Balinese local wisdom, namely Tri Hita Karana.

The CSR activities that SPB has conducted include being a bridge of goodness between the Rotary Club of Bali Kuta and the Rumah Growing Harapan (Ruth) Foundation. The Ruth Foundation is a social organization that aims to help women who are pregnant out of wedlock by providing shelter and assistance so that they can give birth and care for their babies safely. The CSR program here is related to implementing the Pawongan aspect of Tri Hita Karana, namely maintaining harmony between humans and other humans.

SPB also strives to implement a Tri Hita Karana-based CSR program in Parhyangan. Parhyangan is the concept of balance between humans and God. This program was realized through SPB's collaboration with Poxel Denpasar, which was implemented through a CSR program for the stakeholders and temple leaders at Pura Agung Jagadnatha. The custodians and administrators of the temple are clergy in the Hindu faith who regulate the congregation in religious matters, one of which is performing prayers. Implementing this CSR program can support the smooth running of religious activities or ceremonies at the temple.

Besides, SPB also carries out CSR programs related to the environment related to the Palemahan concept. The palemahan concept is one aspect of Tri Hita Karana that focuses on the harmonious relationship between humans and the surrounding environment. One activity is cleaning up and planting mangroves in the Segara Batu Lumbang mangrove area.

Lastly, this study conducted triangulation to validate the results of interviews with informants. The triangulation here combines data from primary sources and interviews with secondary data from documentation of CSR implementation on social media (Instagram) @socialprojectbali.

CONCLUSIONS AND SUGGESTIONS

This research aims to determine the role of non-profit organizations (Social Project Bali) in implementing company CSR programs based on Tri Hita Karana. The role of the non-profit organization Social Project Bali in implementing corporate CSR programs in Bali is enormous. By focusing on three main areas, namely education, environment, and social humanity, through the distribution of CSR programs, the company collaborates with Social Project Bali to provide a positive impact and the community can accept the CSR programs carried out well. With the hope that in the future, more and more companies will be aware of the importance of distributing CSR as a form of corporate responsibility towards the environment, society, and community, and it cannot be separated from the implementation of CSR carried out by companies in Bali in



collaboration with Social Project Bali, includes the Tri Hita Karana aspect, namely Parhyangan, Pawongan, and Palemahan. The company focuses on Pawongan, namely social humanity related to education. Palemahan is focused on environmental preservation, such as planting trees or cleaning the environment, such as the clean beach program, spreading Ezo enzymes, etc. For Parhyangan, the implementation involves praying at the temple or distributing the Koran to mosques in Bali. So, implementing the company's CSR collaboration with Social Project Bali has fulfilled the aspect of Balinese local wisdom, namely Tri Hita Karana.

This research was only carried out within the scope of the non-profit organization Social Project Bali, so it is possible to provide a different picture if it was carried out in a profit-oriented organization. Future research suggestions should include other contexts related to other social communities in Bali to gain a more comprehensive understanding of the role of non-profit organizations in implementing corporate CSR based on Balinese local wisdom Tri Hita Karana.

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