

Altruistic Value Reflection Company Policy and Strategy: Finding Local Wisdom and the Meaning of CSR

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Abstract

This research focuses on exploring the values in company activities that can be justified as a form or model for implementing corporate social responsibility (CSR). Data collection was carried out through interviews, field observations, and literature studies. While data analysis was carried out using an ethnomethodological approach. This study indicates that incorporating business practices, through the organizational structure model and several CSR strategies and policies reflect the existence of altruistic values, which are a form or model of CSR implementation. This can be seen in an organizational structure with the Town Service Department, External Relations Department, and Environmental, Health, and Safety Department (EHS). Activities and corporate culture that have a holistic dimension are guided by a vision, concern, jointness (in responding to and overcoming problems), and always learning and taking advantage of every accident. The results of this study indicate a meeting point between business interests and socio-environmental interests. There is a process of transforming knowledge of the company's sand culture on the behavior and way of thinking of the company's people.

Keywords : ALtruistic Values; Company Policy; CSR; Strategy; Corporate Culture; Local Wisdom

1. Introduction¹

“When Thomas Hobbes was asked why he gave to beggars, and whether it was because of Christian teachings, he replied that he did so "for only one purpose, namely to free himself from the misery of seeing the beggar" (Losco, 1986; Etzioni, 1992)

Today we are faced with a situation that is increasingly worrying that the company's orientation is increasingly confirming itself to the capitalist system, where the capitalist system also encourages individualistic and materialistic behavior. In these conditions, conventional accounting, which is more influenced by entity theory, also nurtures capitalism's system and principles. Accounting science is built on the principles of capitalism that emphasize the orientation of profit(profit-oriented)masculine and selfish. Therefore, the methods, concepts, and policies it uses are very much influenced by capitalism's principles. The overuse of the capitalist tenets has been proven to exploit nature and destroy the ecological balance (Gorz, 2003). To avoid this crisis, managers are consistently forced to work against profit rates' tendency to collapse. There are generally two ways available to them; (a) increase the number of goods sold; (b) increase the price of the goods sold, especially by making them more complex, sophisticated, and expensive (Gorz, 2003).

In a capitalist system, planning and control are reduced or interpreted only to maximize company profits without paying attention to the balance of interests between the resources used to produce products, such as natural resources, means of production, and labor. In a capitalist system, the factors of production, such as natural resources, means of production, and labor is combined in such a way as to create the most outstanding possibility for achieving hoarding of profits (Gorz, 2003). For a company that wants to have a future, its production process also means maximum control over its resources and a maximum increase in its investment and presence on the world market. For example, company management does not care about making work more comfortable, harmonizing production with the balance of nature and human life, or ensuring that

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its products stop at what society has chosen for itself. The priority is to keep production costs as low as possible rather than to preserve the ecological balance, the damage of which will not be a burden on the company financially. Companies and managers always face a dilemma when dealing with business interests on the one hand and the need for environmental and social concerns on the other.

This condition explains that we need a new approach in fighting, or at least counterbalance the capitalist system's domination, which does not provide the best benefits for all stakeholders. Efforts are needed to develop altruistic values further to optimize the company's benefits through its CSR activities. This study seeks to examine altruistic values in company policies and strategies to be developed as a mainstream and institutionalized in the business world. Altruistic values need to be presented amid a community where most of the way of thinking is capitalistic. Altruism puts forward the imperative nature of moral action, which is reflected in people [or organizations] who act morally, feeling that they "must" behave in a prescribed manner, that they are required, bound by obligations (Etzioni, 1992).

Social value through social responsibility can be applied to all types of businesses. social responsibility is defined as corporate social action that is required by law (McWilliams & Siegel, 2001). The field of corporate social responsibility is currently experiencing rapid growth and is an amalgamation of many theories, approaches, and strategy terminology (Carroll, 1994; Garriga & Mele, 2004; Lepoutre & Heene, 2006; Murdifi et al., 2019; Pramukti et al., 2019; Winarto & Rachmawati, 2020). Shafer (2015) explains that companies must prioritize ethics and responsibility; Even more specifically, Elkington (1997) explains that building a paradigm of corporate governance that emphasizes an inevitability requires a balance between profit, people, and the planet, or better known as the "3P concept". Therefore, companies need to accommodate local wisdom values to be part of the system and orientation of company activities to gain community legitimacy in carrying out their business activities, as emphasized in the legitimacy theory.

Legitimacy theory emphasizes the importance of public recognition of the existence of companies or social institutions so that this theory is needed by institutions to achieve the goal of being congruent with the broader community, as stated by Gray et al., (1996):

“.....argues the organizations can only continue to exist if the society in which they are based perceive the organization to be operating to a value system which is commensurate with the society's own value system....”

Thus, this research's focus and question are whether in business practice that applies the principle of "No Business Interruption," there are still altruistic values and forms of CSR implementation, as a middle way between two interests: business interests, and social interests and environment.

3. Research Design and Method

This research is in the interpretive realm using the ethnomethodology model of institutional setting to achieve research objectives that pay special attention to the structure, formal rules, and standard procedures in describing the behavior of the research subject (Ritzer, 2012). The basis of phenomenology (Garfinkel, 1991; Ritzer, 2012) describes ethnomethodology in the objective reality of social facts in precisely each society's conditions and is organized naturally and can be accounted for reflexively. Ethnomethodology is the study of daily human activities, which are routine, and ethnomethodology views the world as a solution to problems in life practice and takes place continuously. Emphasis on ethnomethodology is how or with what methods a person can understand his everyday world (Sudikin, 2002; Poloma, 2007; Denzin & Giardina, 2009).

Researchers collect data and analyze it through a process of indexicality and reflexivity. Indexicality is carried out by collecting facts (indexes) related to the organizational structure and main tasks attached to it, activities in each department, and general business practices. This research was conducted by PT Vale Indonesia, a company that carries out nickel mining. Data collection was carried out through interviews, focus group discussions (FGD), field observations, document analysis, and literature.

4. Results and Discussion

Result and Discussion

From the indexicality process carried out by researchers, it can be grouped into two, namely the organizational index and the index of values in activities carried out by companies in departments related to CSR, namely: (1) Town Service Department, (2) External Relations Department and (3) Environmental, Health, and Safety Department (EHS). Meanwhile, altruistic values are reflected in the activities and corporate culture that have a holistic dimension, are guided by vision, concern, jointness (in responding and overcoming problems), and always learning and taking advantage of every accident.

To achieve the stated mission and targets, the company is more specifically applying a concept called "No Business Interruption," in addition to other strategies. For this writing, the researcher is only interested in examining the implications and implementation of the concept of "No Business Interruption" in three departments, namely: Environmental, Health, and Safety-EHS Department, External Relations Department, and the Town Service Department. The first department to be specifically mentioned will be looked at for its role in environmental management; the second concerns social aspects, namely his role as executor of tasks and parties directly related to implementing community empowerment programs

(Community Development). While the third, specifically in the management and services of urban infrastructure and regulations.

The management (company) seems to give the ExReltask of translating and implementing the concept of "No Business Interruption" to reduce all dynamics and turmoil that exists in society and those that come from the government that is considered to be disturbing; especially if it has the potential to stop mining and production activities. In this case, there is an impression that the dynamics and turmoil can disrupt or even stop production for the company. If this happens, it means that the company will not be able to achieve its production targets, and of course, it will impact the financial aspects of the decline in company profits. This signal can be understood from the following statement by Mr. Sawedi, Superintendent External Relations:

“There is a difference in vision/concept between the corporation and External Relations. The corporation has the idea that "Zero Business Interruption" as an indicator of success [performance] for External Relations. Meanwhile, the department External Relations believes that it is impossible not to have demonstrations and turmoil in the community. It is the dynamic of a developing society”.

From the Superintendent External Relations statement, it is clear that the indicator of the success of this department is when it can reduce or prevent the emergence of upheavals, such as demonstrations, boycotts or disturbances or obstacles from the community and local government. As an integral part and an extension of the efforts to achieve the company's goals and mission, of course, he must continue to carry out his duties and maintain the interests of the company as a whole. However, in its implementation in the field, External Relations has a reasonably smart and elegant interpretation and concept in carrying out this task. This is where the intelligence and creativity of the leadership and staff of this department develop to find a middle way that can bridge the interests of the company and the demands/needs of the local community and the concept of the External itself.

The department is External Relations fully aware that its mission is to create and maintain stability in the external environment; so that the company can carry out all processes and production activities that allow the company to achieve production targets, which lead to the achievement of predetermined profitability. However, as a department that deals directly with the community and government, both physically and non-physically, in terms of both parties' interests. This department seeks to formulate a new concept or paradigm in implementing empowerment programs (Community Development) with an orientation to the process of transforming value (knowledge) to society, to foster and create post-mining independent communities.

The paradigm is based on the awareness and consideration that the community can't depend on the company continuously; the company's existence and capability are highly dependent on natural resources (nickel), which are likely to run out of reserves one day or even completely. Therefore, there needs to be a learning process towards an independent society - even though it is a bit paradoxical to prepare an independent community when natural resources are depleted, which is a risky thing. The formulation and development of this paradigm can be understood from the statement of Mr. Sawedi Muhammad, Superintendent External Relations:

“External Relations. should emphasize processes, the transformation of values, and programs that emphasize impacts that have a lasting effect. Such programs must have measurable results, who implemented it, who was involved, how many people were involved, what they got from the program and the long-term impact. There is a misconception/paradigm [applied] so far, namely by homogenizing all regions (society). Each region/community should be given attention to its uniqueness, needs, and values in the development program and process”.

This concept is also understood and implemented at the implementation level in the field, as stated by Mr. Erwin, coordinator of Community Development, that:

“The community development pattern must be process-oriented. Don't just look at the results. This means that indicators of the success of a program should not only be seen from the results but rather on changes in people's mindsets”.

As an implementation of this paradigm, the Department of External Relations compiles the following community empowerment program flow: (1) Conducting a Need Assessment, (2) Village workshops, (3) Sub-district workshops, (4) Determining programs that are supported (funded by) PT Inc. (5) Social preparation (outreach), (6) Distribution or distribution of funds, (7) Evaluation and monitoring, as well as accountability. In this series of processes, NGOs' assistance is provided, especially in the socialization stage, through evaluation/monitoring and accountability.

The core value drawn from the programs and activities carried out by the department External Relations is the existence of transformation concepts (which may be considered a principle) in carrying out its "duties Business Interruption." For External Relations, the concept of transformation means that there is a process or value of learning, transfer of knowledge, guidance to the community towards a state of mental readiness, and independence, especially in the face of the post-mining period.

Environmental, Health, and Safety-EHS Department

On another aspect, the concept of "No Business Interruption" is also the primary basis for the Environmental, Health, and Safety-EHS Department in implementing all of its policies and programs. In the language and commitment of the party "safety,"; no employee is allowed to be injured while carrying out their duties or outside of their duties. Employees arrive in good health and must return home also in good health. Remember, your wife and children are waiting and expecting your

presence, and one of PT Inco's primary risk standards is: will protect workers from being severely hurt or killed at work.

To achieve this goal, the company has made very maximum efforts, starting from enforcing discipline in implementing accident risk protection standards, regular training at all activity levels, providing sufficiently sophisticated equipment to supporting systems. Efforts to enforce discipline and training to achieve occupational safety standards include inviting experts from various countries as consultants and tutors in multiple work field specifications. For example, for trainers and driving fitness testers imported from Australia, underwater welding techniques from Japan and Canada.

PT Inco is committed to international best practices regarding environmental, health, and safety (K3L) management. We realize that K3L management must be integrated with all stages of operations at PT Inco, including exploration, mining, processing, and closure of operations, to achieve this goal consistently. The company requires all company employees and contractor employees who work for PT Inco to comply with this policy. Furthermore, the company is committed to providing the leadership and resources necessary to achieve this result.

This indicates that PT Inco has budgeted and spent a large amount of money on employee safety programs. The aim is to implement the concept and achieve the goal of "No Business Interruption." For them, in case of an accident(incident), it will undoubtedly attract the attention of another employee, either directly or through the media intranet, which means their work can be time-consuming, affecting the productivity of labor. Besides, a work accident can become public consumption and form opinions and create a bad image for the company to trigger general upheaval.

If you look at the motivations and goals behind the implementation of employee safety programs at all levels; This gives a sense that PT Inco's ultimate and primary goal is profit-oriented employee productivity, which will create high profitability. Although the goal is profit-oriented, functionally, the program and the event have provided a learning process, process transformation skills, and value(value)in the form of a discipline. This also creates a multiplier effect on all dimensions of behavior (in daily life) of employees and society (especially employees' families) in their daily activities outside the company.

This description relates to the programs and activities of the EHS department, especially its aspects safety; Researchers see that there is a value that is attractive and has multiple impacts, both on the company itself and the employees themselves and the environment. There are at least six (if referring to and borrowing the concepts of Zohar & Marshall), namely: (1) spontaneity, (2) that the vision and values at work have guided this department, (3) the existence of a holistic view, even though its level is still low, (4) the birth of a concern, (5) in doing its job, the department these have dared to ask "why," (6) take advantage of adversity.

Overview of Company Policies with Social and Ecological Dimensions

As a company that manages natural resources and operates amid the community, PT Inco, apart from fulfilling its obligations in paying taxes, royalties, and land rent, PT Inco is also reasonable and should even participate in empowerment and development efforts. Local communities where the company operates. This demand can be understood because the company has taken and used various natural resources in the area. Besides, it is also undeniable that the company has disposed of waste and caused socio-economic impacts in the community. In general, the impacts caused by companies, especially mining companies, on the environment and local communities occur in three phases or mining activities: (1) exploration and feasibility studies, (2) development and mining activities, and (3) mining activities—post-mining period.

The exploration and feasibility study stages will impact perceptions and psychological pressure on the community about land tenure and use, job opportunities, and the level of welfare for cities around the mining activity location. This stage is a period that has a very strategic impact on changes in the social order of the local community, whether it will lead to a better condition or vice versa. At this stage, the community, especially the indigenous population, should have a strong bargaining position to accept or reject a company's presence in their area and fully understand the positive and negative impacts of the existence of a mining company that will emerge in the future. This is important, considering that mining companies in the area will have a very significant impact on various dimensions of life through permanent changes in the community's social and economic structure.

The second stage is construction and mining activities. This stage is where society and the environment (ecological) receive physical impacts. Problems that commonly occur at this stage are seizure and even land grabbing without adequate compensation, destruction of natural habitats/biota in mining locations and its surroundings, contamination and pollution, disruption to community agricultural activities and changes in community lifestyles/patterns, as well as the potential for horizontal or conflict. vertical due to social status lameness due to job opportunities and income distribution that is deemed unfair.

The third stage is the post-mining period, the phase where natural resources have been depleted, and the company has left the mine site along with various problems that occurred during the first and second stages. This phase is a critical period, where environmental and social issues become a burden for the people who live in these locations. At the same time, natural resources do not have sufficient carrying capacity to continue their lives.

Based on the facts and conditions faced and those that will likely occur, PT Inco has formed a department, namely the Department of External Relations and Government Relations, to address and anticipate these problems designed in the program Community Development. There are six sectors of activities comdev developed by PT Inco, namely: education and training, health, agriculture and agro-industry, development and fostering of local businesses, social and culture, facilities, and infrastructure. The entire program runs based on the proposed needs of each empowerment area (participatory need assessment).

Reflections on Values and Altruistic Traits in Dual Dimensions of Ecological and Social Policy

As a company that was born from the "womb" and the spirit of capitalism and perhaps even "imperialism," it is undeniable that PT Inco's orientation is to maximize profits (profit-oriented). However, researchers observe and believe that there is no single-dimensional activity or object, including PT Inco's activities, which are contained in environmental and social programs.

In environmental and social programs that are implemented, even though it is intended to maintain its existence, the program's direct or indirect effects have brought benefits and values, both predicted and not previously calculated (social multiplier effect). In the implementation or implementation process, which is nota bene carried out by humans (who are recognized as social beings), of course, there will be an intensive individual and social interaction that allows for verbal and non-verbal communication, and in turn, creates social kinship. Also, it can develop social resilience (Prasad et al. 2019). Furthermore, Goel et al., (2014) suggest that CSR can regulate company activities based on the underlying value system.

In the context of being a social being, Triyuwono (2000) emphasizes that as a social being, almost certainly has a tendency to share with his group and has vertical obedience, or in other words that humans have altruistic traits in dealing with specific situations:

“Since man is a social animal, he is almost sure that he will inherit the tendency to be loyal to his peers and be obedient to his tribal leaders since these qualities are common to most social animals. Out of this inherited tendency, he has the will to, along with others, retain his peers; and ready to help them, provided that it does not interfere too much with their welfare or their strong desires”.

The affirmation certainly applies to companies; because the company itself is nothing but a collection of people (humans) who make policies and plans to carry out certain activities. In carrying out their actions, they are in and associated with the people or environment in which they are located, also bound by the regulator (which acts as a leader).

The role and interaction of individuals (humans) in the company are also emphasized in the company's (Inco) vision, namely: "we are happy to promote environmental responsibility and promote the development of the surrounding community". Institutionally and morally, of course, he is required to prove his commitment. Psychologically, the company and the people in it can be guided and motivated by this vision to act according to the meaning contained in the idea. In another sense, there is a moral imperative inherent in the company's vision and its "No Business Interruption" concept. PT Inco also has the following primary standards regarding the risk of work accidents Will control PT Inco's most hazardous activities, Are based on industry best practice, Will protect workers from being severely hurt or killed at work and Are aimed at Manager and Superintendent level.

There are very impressive interactions in carrying out tasks in the field with all kinds of social dynamics and ripples. For example, in a mosque construction program or a pesantren school, some of the Inco staff involved are Christian staff. However, they are severe and detailed in managing the project, even though they have to walk to that location. This activity has instilled and carried out a profound and meaningful tolerance from the dimensions of community and state life.

However, they are massive and detailed in managing the project, even though they have to walk to that location. This activity has instilled and carried out a deep and meaningful tolerance from social and state life dimensions. This is reflected in the behavior of Ikhsan, a resident (not an employee), among others. Once, in Malili (one of the sub-districts and the capital of East Luwu regency), from Balantang port, we were going to Pak Rusdi's house (a resident), which is about 200 meters away. Because there were already eight people in the car (with the driver), he (Ikhsan) did not want to go up and chose to walk because, according to him, if he were riding, it would violate the principles of safety. Several phenomena are awe-inspiring to researchers related to the activities carried out by section safety.

“..... On our way back home - from PT Inco, a motorcyclist fell on the side of a road that was slightly rugged. We stopped by to help him. And on the researcher's trip to PT Inco, the Safety (from the EHS department) was already working at the motorcycle crash scene the day before to install road signs and safety fences”.

“An incident occurred at the External Relations office, where two people passed by at the entrance (between the waiting room and the main room). Because both of them were in a hurry so that they didn't pay attention to anyone at the door, because the door was pushed hard enough to cause the forehead of the person who wanted to leave the office to hit the edge of the door until it bled. Not until an hour after the incident, the Safety officer has been on the scene and analyzed various possible factors causing the crash(incident). Several solutions were considered, including an opening (removing) the door, but in the end, what was chosen was to put a large sticker on both sides of the door as a warning to be careful when you are in and open the door”.

Researchers are very impressed to see the concern and speed of action of department safety PT Inco's regarding social / safety issues for employees and communities around the mining site. There are several exciting things behind the pace of action; First, who and how the information got to safety. Second, the preparation of the necessary materials and equipment, the third is the problem identification process and the action to solve it.

Although this activity is oriented towards "efforts Business Interruption," productivity and profitability, from the researcher's perspective, there are no single-dimensional objects and actions. Researchers see the moral imperative and altruistic nature of the programs and activities carried out by the departments of External Relations and EHS, especially at the level of personal action. In this regard, Etzioni (1992) argues that:

"The nature imperative of moral action is reflected in those people who act morally, feeling that they "must" behave in a prescribed manner, that they are required, bound by obligations. From personal experience or introspection, we are very familiar with realizing that we should do something because it is right, distinguished from doing it. After all, it is fun".

Etzion (1992) further emphasizes that a moral action is not determined or is not only result-oriented [although results are also necessary], but moral action is more of a process.

"Moral action often concerns the intent and process, not results. This does not mean that the outcome does not matter, but that the story's moral standing derives from conformity to ethical criteria. In contrast to pleasure [hedonistic orientation], which is a matter of achieving the desired goal, moral commitment can be expressed by taking appropriate steps (choosing a morally sanctified direction) even if the desired result is not obtained".

There are six values or wisdom that can be inferred from the programs and activities carried out by PT Inco, especially those reflected in the activities carried out by the departments External Relations and EHS, namely: 1) Spontaneity, 2) That this department has been guided by vision and values at work, 3) The existence of a holistic view, although the level is still low, 4) The birth of a concern, 5) In doing its job, this department has dared to ask "why." 6) Take advantage of adversity.

Spontaneity

As a large multinational company, PT Inco certainly has a series of programs regarding its strategic and routine activities. The spontaneity referred to here, means more mentality. Speed and accuracy in responding to an accident in the work area, whether it happens to employees or non-employees, can be considered a moral action beyond the ego, at least it seems or is driven by self-discipline (inner).

Even if the task's demands drove this, there would undoubtedly be a process of internalization in its development. When there is a stimulant, what was previously internalized will experience a process of externalizing or implementing values in the form of one's moral actions. When an action occurs spontaneously, it is usually much more sincere because it has transcended the ego (which usually expects return) so that the results can be maximized and touch the true essence.

Guided by a Vision

When at the corporate level launch a company vision that: "we are happy to promote environmental responsibility and prioritize the development of the surrounding community," the concept of " No Business Interruption," and when the company demonstratively put up an information board in front of the office (Plant Site) which side about the number of accidents at work as an indicator of success. The department also (EHS) firmly established (one of) working standards:

"Will protect workers from being severely hurt or killed at work".

For a company and members of the organization concerned, one word or sentence that is considered a value in the organization, of course, has a "spirit" that can arouse enthusiasm, motivation, and even "magic" to carry out these values beyond the consciousness of one's ego. For example, when someone has a humble value or respect for older people, he meets people who are older than himself, then spontaneously, as if there is guidance in the heart to respect or bow his head. Likewise, when in a conversation, usually the younger ones are heard speaking more slowly and politely.

In the context of Inco, what External Relations and EHS do is mandatory (because of the task) or through a process of internalizing values (awareness) at the individual and group (team) level of the vision and concept, so in the next process they are guided by him. This means that they do or act on something, not only because of the demands of their duties but also have become moral actions.

The view of Holism

The definition of holism that researchers use in this context is an ability to see broader patterns and see relationships between things that work internally, overlapping relationships, and influences (Zohar & Marshall, 2005). However, for PT Inco, it seems that its holistic capability, as previously stated, is still low.

The holistic values that researchers observe in PT Inco's policies include: first, the existence of a community aspirations and needs collection system at the village and sub-district levels for decision-making materials at the corporate level, or at least at the departmental level. By involving, listening to, and accepting the community's aspirations (bottom-up participation), it means that the company has thought holistically. Likewise, when in the information gathering process, they consider various aspects related to a policy. For example, to implement a project, it must be considered; who will implement it, who is involved, how many people are involved, what they will get from the activity, and the long-term impact.

Similarly, in the case of an accident, "the fall of the motorcycle" and the accident "door External Relations" as disclosed previously. In this case, the company has been able to see the interrelation of several interrelated aspects, which may, in some instances, also contradict each other. Why do researchers call is still at a low level because there are strong indications that this is being carried out in productivity and profitability.

Concern

To describe the meaning of caring, Zohar & Marshall (2005) prefer to use the Latin term, compassion, which means 'feeling with.' This means that the meaning of "caring" in its implicative form is a connection between the object's feelings that is our concern or concern. The subject's concern is not only in the form of statements, assisting intermediaries without

seeing and feeling about what happens and is handled by the patient object. In this case, in a very inspirational way, Zohar & Marshall (2005) describe the meaning of caring (feeling with) as follows:

“Caring, which is a quality of deep empathy, not only knows how other people feel but also feels what they feel. Caring understands what it feels like to be my neighbor, and perhaps I want to help my neighbor's life so that it does not suffer too much and is too short - just for the sake of my neighbor. Therefore, caring is an active sense of community, one will - almost an urge to get involved.”

Therefore, caring is an active sense of community, one will - almost an urge to get involved. Of course, this concern or assistance has a purpose or self that is expected by the company. At least to get social legitimacy that can guarantee the continuity of company operations in the community environment. Of course, this concern or assistance has a purpose or self that is expected by the company. At least to get social legitimacy that can guarantee the continuity of company operations in the community environment. Whether the concern that expects a self-interest can be categorized as "caring" in the sense of "feeling with" or deep empathy and whether the sincere attention on the personal level in the company can be considered a "concern" of the company. Referring to the meaning of "care" put forward by Zohar & Marshall (2005) as "feeling with," then subjectively, the researcher considers that what Inco has done is not yet at this level of meaning.

"Why" question

There are exciting systems and practices in the EHS department, especially in section safety. In this section, training to improve skills is carried out periodically and programmed. Sometimes (usually every Friday), this section holds meetings to discuss and evaluate everything related to the company's safety issues and the environment around the company. Every accident (accident), though mild, has always studied and evaluated the causal factors and solutions that seemed most appropriate. This means that the company has carried out a learning and quality improvement process by always asking “why” things (accidents) can happen.

Benefit from Accident

What is meant to take advantage in this context is always to study and evaluate the factors that cause and the best solution of an accident to prevent similar things from happening in the future means that the company has benefited from the incident. To do this, of course, requires a strong commitment from the company because these efforts have considerable financial consequences. Through the policies and processes carried out by the EHS department, a strong company character is built and provides a lesson to employees and even to the community. Besides being able to build the company's image and character, it can also build character at the individual level.

Knowledge Transformation (Social Learning)

The researchers observed the learning process based on social cognitive theory Bandura's, which was obtained from three departments, namely the External Relations Department, EHS Department, and Town Service Department. CSR activities have led to social learning in the form of social awareness and concern, social harmony, mutual respect, and the functioning of external relations departments as a public space. Learning from the EHS department is in the form of great concern or attention to risk in every activity and disciplinary discipline behavior. Likewise, in the department Town and Service, providing lessons on environmental cleanliness and traffic discipline. Newman et al., (2020) argues that CSR will provide benefits and will pay off when stakeholder involvement focuses on local interests.

5. Conclusions

The primary indicator and goal of PT Inco's success is productivity, which must ultimately lead to profitability. To achieve this goal, the company establishes derivative indicators, namely the level of work safety, social and political environmental stability, formulated in one concept: "No Business Interruption". Institutionally or structurally-functionally, two departments directly develop the task of implementing this "No Business Interruption." The two departments are the departments of External Relations and Environmental, Health, and safety (EHS). Although at the corporate level, based on the researcher's interpretation, the concept is intended to achieve productivity-profitability, there are many exciting things about this concept at its implementation level.

Implementation in the department External Relations, for example, strives for stability in the corporate environment, especially the external environment. With this stability or at least controlling the dynamics in a safe corridor, the production targets and profitability can be achieved. At the implementation level in the field, as a form of intelligence and creativity in External Relations, there is also a process of transformation knowledge, changes in mindset in society, and efforts to prepare post-mining community independence. Meanwhile, in the EHS department, what stands out is the formation of character, both at the company level and at the individual level. The characters built are acts of spontaneity, which can transcend the ego and the formation of a holistic nature, in the sense that the activities carried out by this department. Several other departments are concerned with the company's interests and the benefit of the surrounding community, not only relating to problems. Economy but also penetrated more fundamental matters, namely the fields of education, health, culture, and religion.

Another department that plays a huge role in reflecting altruistic values is the Town Service Department. This department is in charge of and actively carries out the arrangement of city facilities and infrastructure, including building the mentality of employees and the community around the company through traffic discipline, maintaining city cleanliness, and complying with rules relating to safety and security in carrying out daily activities (safety).

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