

# CORPORATE SOCIAL RESPONSIBILITY OBSCURATION STRATEGY: THE INEFFECTIVENESS OF SOCIAL ACCOUNTING IN CSR IMPLEMENTATION

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## Abstract

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This study aims to explore the obscuration of corporate social responsibility (CSR) practices carried out by companies and their impacts on the ineffectiveness of social accounting. Three problems were investigated in this study, including 1) what is the motive behind the CSR practice, 2) how is the CSR obscuration pattern, and 3) how the CSR obscuration impacts the effectiveness of social accounting. This study was conducted on 28 companies that were members of the mining industries going public on the Indonesia Stock Exchange in 2021. To analyze the data, content analysis and taxonomy methods were employed. The results showcased an obscuration of CSR practices from their original goals. The obscuration of CSR could be seen from the motives underlying the CSR implementation, which prioritized economic motives rather than social motives. The five patterns of CSR obscuration comprised 1) motive shifting, 2) meeting the litigation, 3) emphasis on specific CSR implementation, 4) internal stakeholder orientation and support for company operations, and 5) being wrapped or entrusted with company promotion. As a result of the CSR obscuration, it impacted 1) the ineffectiveness of social accounting and 2) the shift in the CSR value from its original purposes.

**Keywords:** Corporate Social Responsibility, Social Accounting, Obscuration, Ineffectiveness

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## 1. INTRODUCTION

The echo of the corporate social responsibility (CSR) implementation in Indonesia has increased significantly. It is indicated by the growing awareness of corporations to charge, both

mandatory and voluntary, social accounting (social costs) for CSR activities (Ayu et al., 2020; Chouaibi et al., 2021; Rahma & Aldi, 2020). The issuance of government regulations, i.e., Law No. 40 of 2007 concerning limited liability companies, Law No. 25 of 2007 concerning investments, and Regulation of

the Minister on state-owned enterprises (SOEs) No. PER-05/MBU/04/2021 concerning social and environmental responsibility programs, also triggers for awareness of CSR implementation. Specifically, Article 74 of Law No. 40 of 2007 of the Republic of Indonesia states that every company whose business is in the field of or related to natural resources is obliged to carry out social and environmental responsibilities, and otherwise, it will be sanctioned according to the applicable laws and regulations (Alshbili & Elamer, 2020; Wulandari & Herkulanus, 2015). The regulation of CSR in Indonesia was then welcomed by corporations with awareness and openness to implementing CSR in the form of social and environmental responsibility (Al-Naser et al., 2021; Ghani et al., 2019; Hadi & Udin, 2021). In fact, several corporations have transformed their CSR implementation strategy not only into charity activities but also into mentoring activities, community development, sustainability, and strategies integrated with government programs (Ahmed et al., 2019; Činčalová, 2021; Iheduru & Chukwuma, 2019). As reported in the annual report, the CSR implementation scope in Indonesia is also quite broad, ranging from the environmental, community, energy, human rights, employment, good governance, and others. Meanwhile, when viewed from the management pattern, there are CSR programs in collaboration with the surrounding community, local government, community leaders, non-governmental organizations (NGOs), universities, and NGOs controlled by corporations (Alshbili et al., 2018; Rahmawati et al., 2020; Setiadi et al., 2017; Singh & Misra, 2021). CSR has also become part of corporate operations and is even included in the corporate business strategy (Alshbili & Elamer, 2020; Anam et al., 2022; Kostyuk et al., 2013; Nazari et al., 2017).

Although the echo of CSR has amplified significantly, it is not yet powerful enough to help overcome the problems faced by the community and the environment (Mohamed & Rashed, 2021; Pucheta-Martínez & Gallego-Álvarez, 2019; Siriwardhane & Yapa, 2021). Social accounting (social costs) issued by corporations to finance CSR programs are less effective in helping communities, and the environment gets out of problems due to the negative impacts of corporate operations (Al-Naser et al., 2021; AlHares et al., 2021; Laughlin, 1988; Retolaza et al., 2020; Zaid et al., 2020) CSR programs and activities are also based more on the interests of the company (Agyemang Osei et al., 2019; Iheduru & Chukwuma, 2019), building a corporate image (Chang, 2017; Lahouel et al., 2021), only to abort obligations (Chantziaras et al., 2020), and based on economic motives (Shakil et al., 2019; Singh & Misra, 2021). Therefore, a CSR obscuration is symbolized by social and environmental activities oriented to support corporate (Nimani et al., 2022; Saha, 2019; Singh & Misra, 2021; Yeh et al., 2020). Social costs for CSR programs are also less in favour of the interests of the community, less relevant to the real needs of the community (Ayu et al., 2020; Hadi & Udin, 2021; Siriwardhane & Yapa, 2021), and less aimed at treating or solving problems that arise in the community (García et al., 2020; Iheduru & Chukwuma, 2019; Kostyuk et al., 2013). In addition,

corporations prioritize trade of cost and benefit so that some CSR activities are wrapped up in promotions, supporting increased sales (Alsayegh et al., 2020; Alshbili et al., 2018; Islam et al., 2021) and not merely to help the community. There, it turns out that there is an obscuration of CSR objectives, which is hidden from the company's strong economic motives. As a result, the imposition of social accounting becomes ineffective, and CSR goes out of its original purpose.

Therefore, the difference between this research and the previous one is the motive behind CSR implementation and CSR obscuration patterns, which can trigger the in-effectiveness of social accounting, especially on the principle of substance over form. Thus, this study aims to explore and find 1) the underlying motives for implementing CSR, 2) the pattern of CSR obscuration from its original purposes, and 3) the ineffectiveness of social accounting that results in CSR obscuration. Further, the vital contribution of this research is to provide recommendations for the reformulation of CSR implementation to return to its original purposes and review the principle of substance over form so that accounting pays attention to moral values.

The paper is structured as follows. Section 1 explains the source and significance of the problem and the reasons for conducting the recent study. Section 2 explains the definition of the concept and the theoretical framework. Section 3 clarifies the research methods used in this study. Section 4 analyses the description of the results and data display. Section 5 clarifies the discussion of research results. Section 6 demonstrates the conclusions, limitations and suggestions for further research direction.

## 2. LITERATURE REVIEW

### 2.1. Social accounting (social cost)

Social and environmental accounting development in the last decade must be distinct from the widening corporate responsibility space because accounting can be categorized as a tool of legitimacy (Murdifin et al., 2018). In mainstream economics, corporate responsibility is seen more from an economic aspect (money cost), but when corporate responsibility extends to social and environmental issues, social costs (social accounting) ultimately require more attention (Rodrigues et al., 2021; Zlati et al., 2021). The social accounting development can also be traced to the company's triple bottom line (3P) responsibility from Elkington (1999), namely profit, people, and the planet. According to the triple bottom line, the accounting concept suggests that an entity's reporting provides three pieces of information, i.e., economic, environmental, and social (Alsayegh et al., 2020; Gray et al., 2001; Retolaza & San-Jose, 2021). In addition, accounting reporting conveys not only information and transparency about financial performance but also its performance and alignment with environmental issues and social assistance to the community. Hence, social accounting does not only provide information beyond economic accounts but also gives social accounts, such as community empowerment, siding with employees, community

assistance, assistance for the environment, human rights, and the like (Lazkano et al., 2020; Mainar-Causapé et al., 2020; Siriwardhane & Yapa, 2021).

As non-conventional accounting, it contains information content about sustainability (Omoloso et al., 2020; Pereira et al., 2021). Scholars and practitioners have a great interest in these developments. It is made possible by the basic principles of accounting, including fairness, openness, and substance over form (Sbert et al., 2020). The basic principle of substance over form explains that the substance of a transaction occurs superior to its formal form/legality (Lazkano et al., 2020; Rodrigues et al., 2021). This principle can be expanded in meaning; for example, a social cost transaction is not understood as a formality in that the financing has been carried out and fulfilled its occurrence, but the substance of the social cost for community assistance is also achieved. Therefore, value in accounting emerges and outperforms its formal form. Meanwhile, the principles of openness and fairness state that accounting maintains reporting objectives, which inform not only economic performance but also environmental and social performance transparently and impartially, as is the case with the triple bottom line concept.

## 2.2. Corporate social responsibility

Discussing corporate social responsibility actually unravels the expansion of the company's responsibility for society and the environment since the company's operations have a negative impact, even though many benefits are provided for welfare (Christensen et al., 2021; Hadi & Udin, 2021). In this case, stakeholder theory elucidates the company's relationship with stakeholders so that the company's existence cannot be separated from stakeholders, namely those who influence the company, either directly or indirectly (Arimany-Serrat & Tarrats-Pons, 2021). Meanwhile, the legitimacy theory emphasizes the relationship between the company and its stakeholders, proposing that stakeholder legitimacy will arise when the company's operations have congruence with stakeholder orientation; conversely, when there is in-congruence, it can disrupt the harmony between them (illegitimacy) (Pucheta-Martínez & Gallego-Álvarez, 2019). Therein lies the significance of CSR implementation as a form of corporate responsibility to stakeholders for the impact felt by stakeholders due to negative externalities that arise from the company's operations.

Social responsibility is also a form of corporate commitment on an ongoing basis to conduct business ethically and contribute significantly to improving the quality of life for the workforce, consumers, suppliers, society in general, and others (Pranata et al., 2021). In this regard, there is a broader orientation, i.e., the commitment to increase economic capacity, respect for cultural differences, human rights, religious moderation, and empowerment for the community. If this is the case, company operations should consider costs, not only money costs but also social costs for the community and the environment (Ahmed et al., 2019; Nazari et al., 2017). Since its inception, CSR has also been the company's charitable attitude towards the problems faced by its stakeholders, although

CSR has transformed into more productive activities in its development, such as activities for empowerment, mentoring, and community development (Devie et al., 2020). Furthermore, CSR can be grouped into 1) philanthropic responsibility to be good corporate citizenship, 2) ethical responsibility to be ethical, 3) legal responsibility to be the law, and 4) economic responsibility to be profitable (Carroll, 1999).

## 2.3. CSR obscuration

The management of the company acts rationally in every policy, including when making decisions on CSR implementation (Hadi & Udin, 2021). Moreover, CSR contains high costs that cannot be recognized in conventional accounting, generally included in overhead costs (Dyck et al., 2019). Therefore, company management continues to take into account the trade of costs and benefits in its implementation (Rehman et al., 2021). Karim et al. (2019) stated that companies implement CSR due to government litigation and community pressure and carry out CSR to abort legal responsibility (Taliento et al., 2019). Hadi and Udin (2021) stated that CSR programs are carried out by companies wrapped in a marketing strategy, building an image and laden with company motives, especially economic motives. The obscuration of CSR, and social and environmental alignment activities are carried out in essence to build the company's image and business, or the implementation of CSR is to carry out the recommendations of the applicable regulations.

The act of obscuring CSR is an act of implementing CSR wrapped up by the company's economic motives so that the real goal of CSR is to help unravel social and environmental problems (Hadi & Udin, 2021). The operational obscuration of CSR is shown in the form of activities wrapped up in promotion, building image in business, community claims and implementation of applicable regulations (Jerónimo Silvestre et al., 2018). Economically it is expected to contribute to increasing the value of the company. The obscuring of CSR often creates activities that are based on company considerations, not the real facts that society needs. The implementation of CSR lacks the benefit of resolving problems faced by the community because it does not match the real needs of the community with the assistance received.

## 3. MATERIALS AND METHODS

This qualitative research type explored and analyzed in depth the motives underlying the CSR implementation, the pattern of CSR obscuration, and the impact of CSR obscuration on the ineffectiveness of social accounting. Research data in the form of secondary data was about CSR disclosure in the annual report of companies that were members of the mining industries going public on the Indonesia Stock Exchange in 2021. To retrieve data, documentation techniques were used by reading and exploring CSR disclosure in depth in the annual report.

The number of samples included in the unit of analysis was 28 companies, using the purposive sampling technique, with the following criteria:

a) Joined mining industries and companies whose business was related to natural resource exploration.

b) Been going public for more than five years.

c) The priority was government-based companies (SOEs) because of CSR regulations, i.e., Law No. 40 of 2007 concerning Indonesian limited liability companies and Law No. 25 of 2007 concerning state-owned enterprises in Indonesia.

d) Companies based on non-SOEs were categorized as big size, indicated by the turnover obtained for five years.

The data analysis used content analysis procedures to explore broadly and in-depth CSR disclosure in the annual report. Meanwhile, taxonomic analysis was employed to classify the obtained findings about the motives underlying CSR implementation, the obscuration pattern in CSR implementation, and the impact of CSR obscuration implementation on social accounting ineffectiveness. The stages of taxonomic analysis are carried out as follows:

a) Data is grouped according to predefined domains, and then data reduction is carried out.

b) The results of the taxonomic analysis are then grouped according to certain classifications in the form of groups.

c) With the help of existing theory, the results of these groups are linked or correspond to certain concepts.

d) Data is interpreted as new findings based on empirical phenomena.

Furthermore, to test the validity of the research results, a member check procedure was carried out on the sections managing the companies' CSR.

## 4. RESULTS

### 4.1. Description of CSR activity pattern

It must be acknowledged that the echo of CSR implementation for corporations, including companies that are members of the mining industries, has experienced significant growth. The company is starting to realize that its responsibility is not only measured economically as it has been so far but has also extended to the responsibility to external stakeholders (community and environment) in the form of social responsibility. This responsibility is proof of the company's responsiveness and empathy to the negative impacts of the company's operations in

the form of community and environmental problems. Empirical evidence has also shown that social costs for CSR activities are increasing. Hence, this research was conducted on 28 companies that were members of the mining industries going public at the Indonesia Stock Exchange in 2021, which had implemented CSR deeply in each of them. Table 1 below describes the companies that were the research sample.

**Table 1.** Sample companies from mining industries

Subsector industries	Number of firms	Firm status			
		SOEs		Non-SOEs	
Cerement	6	3	0.5	3	0.5
Coal production	5	1	0.2	4	0.8
Oil & gas production & refinery	4	1	0.25	3	0.75
Gold	2	-	-	2	1
Iron steel	4	1	0.25	3	0.75
Diversified metal & mineral	3	1	0.3	2	0.3
Cooper	1	1	1	-	-
Aluminum	3	-	-	3	1
Total	28	8	0.3	20	0.7

Source: Authors' elaboration.

Table 1 describes the research sample of 28 companies classified as mining industries (in mining industries, there are eight sub-sector industries) going public on the Indonesia Stock Exchange. In addition, there were two types of company ownership status (basis): 1) SOEs-based as many as 8 companies and 2) non-SOEs (private) as many as 20 companies. For SOEs, CSR implementation is more mandatory than the non-SOEs status since SOEs are bound by government regulations, including Law No. 40 of 2007 concerning limited liability companies and Law No. 25 of 2007 concerning state-owned enterprises in Indonesia. However, non-SOEs are also quite good at implementing CSR because their businesses are related to natural resource exploration, so they must comply with applicable regulations. There is a consideration that in CSR, there is legitimacy and image content.

The analysis results in the annual report showed that the company's CSR has developed and transformed from year to year related to the allocation value, type of activity, and its designation. Table 2 explains the classification of CSR programs, their designations, and the potential for depositing motives in CSR programs, which lead to the emergence of CSR obscuration.

Table 2. Typology of social responsibility (social cost) implementation

<i>CSR program classification (designation)</i>	<i>Form of cost (social accounting)</i>	<i>Description</i>
Environment	Social costs are charged for: <ul style="list-style-type: none"> <li>• Environmental management protection.</li> <li>• Post-mining reclamation with reforestation and productive land for the surrounding community.</li> <li>• Conservation of biodiversity (flora and fauna).</li> <li>• Emissions of dust, air, greenhouse impact, and green building.</li> <li>• Waste management and environmental pollution.</li> <li>• Compliance with environmental regulations.</li> <li>• Third-party research collaboration on environmental conservation and waste management.</li> </ul>	<ul style="list-style-type: none"> <li>• Several social costs (social accounting) are mostly charged due to the direct impact of the company's operations.</li> <li>• Directly related to company operations.</li> <li>• Building company image and legitimacy.</li> </ul>
Community involvement and development	Social costs for community empowerment assistance: <ul style="list-style-type: none"> <li>• Educational facilities infrastructure, and scholarships.</li> <li>• Facilities and infrastructure for arts, culture, sports, coaching, and sponsorship in tournaments.</li> <li>• Assistance for health facilities &amp; infrastructure, free medical treatment, blood donation, free cataract surgery, mass circumcision, aid to orphans, nursing homes, and others.</li> <li>• Worship and public facilities and infrastructure, compensation for religious and national holidays, creating religious harmony, and others.</li> <li>• Natural disaster relief.</li> </ul>	<ul style="list-style-type: none"> <li>• Most activities are directed towards pure social assistance (charity), but sponsorship is entrusted to the company's business.</li> <li>• CSR activities with promotional content requirements.</li> <li>• Strong against the trust to build image and legitimacy (motive approach).</li> <li>• There is a social impact.</li> </ul>
Energy	Costs for quality energy use, such as: <ul style="list-style-type: none"> <li>• Use of alternative energy.</li> <li>• Technological and equipment upgrades for energy efficiency.</li> <li>• Use of SOPs for energy efficiency.</li> </ul>	<ul style="list-style-type: none"> <li>• Most are internal costs.</li> <li>• The one who enjoys it is the company.</li> <li>• If there are costs for the surrounding community, the amount is small.</li> </ul>
Customer and supplier	Social cost for commitment to: <ul style="list-style-type: none"> <li>• Maintain good relations to obtain quality and sustainable raw materials.</li> <li>• Maintain quality, health, and halal products.</li> <li>• After-sales service &amp; customer complaint centre.</li> <li>• Maintain the quality of the production process.</li> </ul>	<ul style="list-style-type: none"> <li>• Costs related to product health quality, protection guarantees, and after-sales service (internal economic motive).</li> <li>• Costs are internal.</li> </ul>
Employee	Commitment and social cost assistance in: <ul style="list-style-type: none"> <li>• Education, training, pension, and health programs for employees.</li> <li>• Welfare salary, wages, recreation, and remuneration.</li> <li>• Sports, arts, and cultural development for employees.</li> <li>• Employee organization and labour protection.</li> <li>• Ensuring fair promotion.</li> <li>• Protecting minorities and the disabled.</li> <li>• Health, education, and housing assistance for employees.</li> </ul>	<ul style="list-style-type: none"> <li>• Supporting production and corporate business.</li> <li>• Internal costs.</li> <li>• Very close to the economic motive.</li> <li>• More direct impact on the company.</li> </ul>
Human rights	The company's commitment to supporting human rights, such as: <ul style="list-style-type: none"> <li>• Respecting and appreciating differences in religion, race, and ethnicity.</li> <li>• Participating in maintaining peace between religious adherents.</li> </ul>	<ul style="list-style-type: none"> <li>• More external and socially charged costs.</li> <li>• There is a message to build image and legitimacy.</li> </ul>
Good corporate governance (GCG) and fair practice business	Costs are related to maintaining information disclosure, compliance with the game's rules, corporate accountability, code of conduct, and compliance with GCG principles.	Costs to support sound business practices, internal costs, and direct company impact.
Economic empowering of community	Social costs for productive community assistance: <ul style="list-style-type: none"> <li>• Low-interest revolving fund loan assistance.</li> <li>• Assistance with product exhibition facilities and marketing.</li> <li>• Healthy and professional governance assistance.</li> <li>• Equipment assistance for the production process.</li> <li>• Assistance in the use of ex-mining for productive activities for the surrounding community.</li> <li>• Helping to open a new business.</li> </ul>	<ul style="list-style-type: none"> <li>• Assistance for small and medium-sized enterprises (SMEs) and households, but aimed at supporting company operations.</li> <li>• Sustainable, and there is a direct impact on society.</li> <li>• Wrapped in economic motives for the company.</li> </ul>

Source: Authors' elaboration.

Table 2 briefly describes social accounting (social costs) for implementing CSR programs. There are two groups of social costs: a) costs related to environmental costs and b) costs related to community costs. Environmental costs protect the environment from damage, while community costs are for empathy and taking sides with the community. Specifically for assistance to the community, there are seven sub-groups: 1) assistance for empowerment and improvement of community welfare, 2) energy efficiency and conservation, 3) quality of relationships and

protection of customers and suppliers, 4) partiality, protection, and welfare for workers, 5) participation and respect for human rights, 6) commitment and implementation of sound governance practices and fair business practices, and 7) partiality and assistance for economic empowerment local communities.

Judging from the form and orientation of CSR implementation, there are four orientations for CSR imposition: 1) charity, 2) community development, 3) sustainability, and integrative. The four types of CSR orientation are described in Table 3.

**Table 3.** Form and orientation of social responsibility (social cost) implementation

<i>CSR program form</i>	<i>Characteristics</i>	<i>Form and orientation</i>
Charity	<ul style="list-style-type: none"> <li>Incidental activities, unplanned and not necessarily in accordance with the core business of the corporation.</li> <li>Usually, only one activity.</li> <li>Sporadic CSR activities.</li> <li>Not in the form of investment costs.</li> </ul>	<ul style="list-style-type: none"> <li>Natural disaster relief, cleft lip surgery, nursing homes, national and religious holidays, orphanages, scholarships, arts, sports and culture, and the like.</li> <li>CSR activities have a social motive orientation, and if there is an economic motive, it is indirect.</li> </ul>
Community development	<ul style="list-style-type: none"> <li>Assistance to increase productivity and enhance community empowerment.</li> <li>Assistance and sustainability of activities.</li> <li>Planned, not sporadic, and can be an investment cost.</li> </ul>	<ul style="list-style-type: none"> <li>Revolving fund assistance, management assistance, marketing, productive techniques, ex-mining productive land, business partners, agricultural assistance, plantations, culture, exhibitions, and the like.</li> <li>More oriented to economic motive.</li> </ul>
Sustainability	<ul style="list-style-type: none"> <li>Sustainable and long term.</li> <li>Well planned.</li> <li>Environmental and non-environmental.</li> <li>There is a chain of activities because of the long term.</li> </ul>	<ul style="list-style-type: none"> <li>Assistance for environmental conservation, reforestation, green building, empowerment and assistance, biological protection, alternative energy sources, alternative fuel sources, revolving funds, and the like.</li> <li>There is a social motive orientation, but the economic motive is stronger.</li> </ul>
Integrative	<ul style="list-style-type: none"> <li>Synergy with government programs, both central and local.</li> <li>The synergy between the company's CSR programs.</li> <li>Programs that take a long time to complete.</li> <li>Planned in nature.</li> </ul>	<ul style="list-style-type: none"> <li>Environmental conservation, strengthening central and local government activity programs, poverty alleviation, productive village areas, community assistance, and the like.</li> <li>There is a social motive, but the economic motive is stronger.</li> </ul>

Source: Authors' elaboration.

**4.2. Description of CSR implementation strategy**

The implementation strategy relates to implementing CSR programs in assisted communities. In this regard, mapping CSR implementation strategies can help reveal patterns of CSR obscuration implemented by companies.

The content analysis results in the annual report showed that several CSR implementation strategies started to be conducted independently by the company until being collaborated with third parties. An explanation of the CSR implementation strategy by the company is described in Table 4.

**Table 4.** CSR implementation strategy

<i>Strategy type</i>	<i>Typology of operations/cooperation</i>	<i>Program form and explanation</i>
Self-operation	<ul style="list-style-type: none"> <li>CSR is planned and implemented by the company.</li> <li>The company has a CSR department.</li> <li>The CSR department is responsible for its activities toward the director.</li> <li>Program selection takes into account and considers the interests of the company.</li> </ul>	<ul style="list-style-type: none"> <li>Natural disaster assistance, mass circumcision, assistance with educational facilities and infrastructure, scholarships, arts, culture, sports, religious and national holidays, blood donation, nursing homes, orphanages, revolving funds, mentoring, environmental conservation, rehabilitation of ex-mining land, processing waste, and the like.</li> <li>Some CSR implementations use this strategy as it is easier to direct the motives desired by the company.</li> </ul>
Cooperation	<ul style="list-style-type: none"> <li>The CSR implementation is in collaboration with third parties (government, NGOs, surrounding communities, youth, community leaders, universities, and the like).</li> <li>The CSR implementation is conducted in a hybrid (the company with a third party).</li> <li>The choice of CSR program is determined by the company and stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>Revolving fund assistance, mentoring, reforestation, conservation, research, joint programs with local and central governments, and other activities carried out together or in collaboration.</li> <li>This strategy is rarely used for CSR implementation. If there were, it would be for a specific type of CSR program, and there were few.</li> </ul>
Own NGO	<ul style="list-style-type: none"> <li>The company deliberately establishes a foundation that manages or implements the company's CSR.</li> <li>The company is more in control of the pattern and type of program, so it is easy to direct the desired motive.</li> </ul>	<ul style="list-style-type: none"> <li>Social assistance is aimed at community development, the environment, human rights, economics, and community empowerment, with diverse derivative CSR assistance.</li> <li>This strategy is rarely used; besides, not all companies have foundations, and it is usually suitable for specific CSR programs.</li> </ul>
Belong to corporate governance	<ul style="list-style-type: none"> <li>Well planned.</li> <li>Involved in the operations process and at various levels of the company line (integrated with the company's operating strategy).</li> <li>The output is attached to the company's products and services.</li> <li>Oriented to internal stakeholders.</li> <li>The company fully controls and determines the types of social costs redefined in the CSR program.</li> </ul>	<ul style="list-style-type: none"> <li>Several types of assistance for employees, product and service quality assurance, production process quality assurance, relations with supplies, GCG, guarantees, and fair operations.</li> <li>This type of cost is more economically rational.</li> <li>This strategy is often used since almost all CSR items are corporate motives or even have a direct consequence on the economic orientation of the company.</li> </ul>

Source: Authors' elaboration.

## 5. DISCUSSION

### 5.1. Motives behind CSR obscuration

The CSR development in Indonesia is moving fast, transforming into various CSR activities ranging from charity activities, community development, and sustainability to activities integrated with government programs. There is evidence that corporate awareness of implementing CSR is increasing. The presence of government regulations, i.e., Law No. 40 of 2007 concerning limited liability companies, Law No. 25 of 2007 concerning investment, and Regulation of the Minister on state-owned enterprises No. PER-05/MBU/04/2021 regarding social and environmental responsibility programs, has added to the splendour of CSR practices; in addition, CSR also has legitimacy content and motive content. This motive content eventually became the main trigger for companies to implement CSR. Motive content in CSR is an activity or implementation of CSR with the aim of building stakeholder image and legitimacy, as well as increasing direct impact on the company's business. Empirical facts show the increasing variability of CSR motives, patterns, and strategies for implementing CSR (see Tables 2, 3, and 4). The content analysis results in the annual report (see Table 2) also showed two motives behind the imposition of social costs (social accounting) for CSR activities:

1. Social motive is the social costs charged for CSR programs oriented to helping the community (social goals). Companies that incur social costs do not expect immediate feedback, especially economically. The CSR implementation is intended to help others (community) and the environment without being carried on by certain motives or goals. This study's cost type was aid for natural disasters, mass circumcision, blood donation, religious and national holidays, reforestation assistance, nursing homes, orphanages, and other similar support (see Table 2). This CSR type has been consistent with its original purposes since its existence, i.e., for charity purposes. The results of this study align with previous studies (Hadi & Udin, 2021; Uduji & Okolo-Obasi, 2020).

2. The economic motive is where the imposition of social costs is expected to provide direct and indirect feedback to corporations, especially economically. The direct impact indicates that the CSR implementation is intended to increase the company value, such as building a positive image and legitimacy and raising economic value. In this study, examples of this kind of CSR were employee support, energy conservation, efficiency, environmental conservation, or charity assistance; however, when implemented, they were carried by promotion. This study corroborates the prior research results (Ahmed et al., 2019; Christensen et al., 2021).

Furthermore, the content analysis results uncovered that companies implementing CSR were motivated by economic motives rather than social motives. In this case, the company is a rational party, so it is natural to consider the trade-off costs and benefits of each of its policies, including CSR policies. At least there are three facts to show the economic motive is more behind CSR:

1. The redefinition of CSR costs is an internal burden in the form of costs, which are actually operational costs but are redefined as if they were CSR activities. The value of the cost is quite significant and material, such as guarantees for the safety and health of workers, providing fairness in employee promotions, remuneration, scholarships for employees, training, housing assistance for employees, guaranteeing product quality and health, improving the quality of the production process, guaranteeing halal products, and others, in this research (see Table 2). These costs are actually operational costs whose benefits will be returned to the corporation.

2. Social costs are for charity, but in practice, they are carried by promotion; for example, natural disaster relief activities, mass circumcision, and assistance to nursing homes, but their implementations are conducted by company promotions. This method actually implies a pattern of obscuring CSR from its original dignity. The dignity of CSR has been disturbed by the company's economic motive. This study agrees with other studies (Boiral & Heras-Saizarbitoria, 2020; Davidson et al., 2019; Harjoto & Laksmana, 2021; He et al., 2019)

3. The choice of CSR implementation approach is where the system approach is preferred over the motive approach. Companies are likelier to follow recommendations or applicable rules or regulations when implementing CSR. In this research, the CSR implementation was limited to meeting the minimum standards of the rules and seemed only to fulfil obligations to the applicable regulations. There, it turned out that CSR was obscured from its original purpose since the CSR implementation was not to help ease the burden on the community but only as a live service. The study results support previous research (Bessong et al., 2019; Htay et al., 2012; Iheduru & Chukwuma, 2019).

4. The CSR implementation strategy is where the company prefers self-operation and foundation strategies (see Table 4). The company's self-operating and NGO strategies were controlled so that it is easy to colour CSR programs. CSR program plans and designs, therefore, paid more attention to the company's interests than the interests of stakeholders. Often, CSR activities did not match the real needs of the community. It implies that the CSR received by the target community was less able to help solve problems in the community and more support the company's interests. It is where the CSR obscuration lies because CSR is oriented to corporate motives. The results reinforce prior research (Albuquerque et al., 2019; Scarpellini et al., 2020; Wulandari & Herkulanus, 2015).

### 5.2. CSR obscuration pattern

The content analysis in the annual report uncovered that the company's enthusiasm for implementing CSR was relatively high. It was indicated by the increase in social costs incurred to finance CSR and various forms, where CSR programs were not only charity costs but also investment costs. Likewise, seen from the approach, it was not only a charitable social cost but had also been transformed into a social cost for community development, sustainability, and integration.

It denotes that CSR is not only a desire to help solve problems faced by the community but also a necessity since CSR can be used to support design strategies and company legitimacy. In the end, the too-broad development of CSR actually erodes the CSR orientation from its original purposes. Social cost (social accounting), initially intended for CSR costs to help ease the burden on the community, finally shifted because corporate motives supported it. In fact, many expenditure costs, which should be operational costs and form elements of the cost of production of goods and services, are also defined as CSR costs. Here, there is a CSR obscuration from its original purposes; CSR, originally expected to contribute to society, has become less targeted. The obscuration of CSR that the implementation of CSR originally had the main goal of helping the community and the environment to get out of the problems they faced, such as in charity activities, but shifted to implementing CSR aimed at maintaining corporate motives, such as: building an image, strengthening the company's business, shrouded in promotional activities, and about obligations. The companies try to obscure the main noble values of CSR into activities that appear to be carrying out CSR but are accompanied or followed by motives that benefit the company. The trade of costs and benefits is the basis of CSR, so CSR comes out of its original noble purpose.

In this study, CSR obscuration patterns and techniques by companies could be made in several ways:

1. Motive shifting is in the form of shifting from social to economic motives. Since its inception, CSR has been aimed at purely social motives, namely as the company's charitable and empathetic attitude towards the difficulties and burdens borne by the community. In CSR, it is also not expected to be any counter-achievement, including image creation and legitimacy. However, in line with CSR's development and value content, CSR then shifts to activities expected to provide feedback to the company, especially economically. In addition, rational economics (economic motive) began to enter CSR activities, which should be oriented and intended to be purely social. CSR activities were finally coloured by the content of the company's product promotions; for example, natural disaster assistance, blood donation, holiday aid, mass circumcision, and others, which were entrusted with the company's promotional motive (see Tables 2 and 3).

2. Meeting the litigation is indicated by the social costs used to finance the CSR implementation, more so because of regulations, such as Law No. 40 of 2007 concerning limited liability companies, Law No. 25 of 2007 concerning investment, and Regulation of the Minister on SOEs No. PER-05/MBU/04/2021 on social and environmental responsibility program. Due to the presence of these regulations, some CSR has become mandatory for corporations, including foreign-based corporations. However, some companies also implemented CSR only to thwart responsibility rather than voluntarily to lighten the burden and help solve problems faced by the community. They also carried out CSR based on a system approach, i.e., the pressure of the system or applicable regulations, such as LK3 (environment,

occupational health, and safety), AMDAL (analysis of environmental impacts), reclamation, reforestation, consumer protection, and the like (see Tables 2 and 3).

3. Emphasis on specific CSR implementation is that CSR is more emphasized on activities that support the company's operations or are vulnerable to claims from the community. It indicates that the company will choose to issue a social environment that can suppress claims from the community. There, it is evident that there were considerations of economic motives in the CSR implementation. This type of CSR implementation is far greater than the social costs of CSR programs for the community. Based on this study, examples of this type of environmental cost were costs for preventing dust emissions, environmental pollution, ecological conservation, energy conservation, energy efficiency, and the like (see Tables 2 and 3).

4. Internal stakeholder orientation and support for company operations are when the company in carrying out social accounting is more directed to costs for internal stakeholders. The examples were spending on employee favours, health insurance, product quality, guaranteeing halal products, spending to create good governance, fair operating practices, and other similar costs (see Table 2). Supposedly, this type of cost is an internal cost included in the company's operational costs, but it has been redefined as a social cost (CSR) because there is partiality to employees, consumers, suppliers, and the like (internal stakeholders). It is a form of obscuring CSR from its initial principles.

5. Wrapped or entrusted with company promotion is a way to include promotions in CSR activities by companies. This method is carried out in many CSR activities, both in charity activities and CSR in the form of investment. This method is also deemed adequate to entrust the company's motives. In this case, the company knows that CSR has motive content, such as building a positive image and legitimacy. Based on this study, examples of this type of cost were assistance for natural disasters, nursing homes, sanitation for the community, assisting the development of arts, culture, sports, and the like (see Table 2).

In addition, empirical facts showcased that the company could do obscuration directly or indirectly. The direct obscuration is that corporations conducted social accounting to finance CSR activities in the form of charity activities but were carried on or entrusted with corporate motives, such as promotions. This type of CSR, for example, incorporates material into social activities. It could also be in the form of any direct CSR activity designed to include promotional motives. Meanwhile, indirect obscuration occurred with the redefinition of the CSR area, which should not be classified as a cost for CSR but was redefined as CSR. From this study, the examples of this CSR type were costs for employee support, costs for energy conservation, costs for the preservation of mining beans, reforestation, costs for ensuring product quality and halal assurance, costs for providing good relations with suppliers, costs related to good governance, and the like, which should be operating costs. It was based on the reasoning for stakeholder alignment, although internal stakeholders were subsequently redefined into CSR costs.

In Indonesia, the case of CSR obscuration actually does not conflict with applicable



regulations, i.e., Law No. 40 of 2007 concerning limited liability companies, Law No. 25 of 2007 concerning investment, and Regulation of the Minister on SOEs No. PER-05/MBU/04/2021 about the social and environmental responsibility program. In Article 11, paragraph 3, point C of Law No. 40 of 2007, it is stated that CSR assistance is given to micro and small businesses whose business type aligns with the business sector and/or supports the core business of the company/SOE that provides assistance. The presence of these regulations actually legitimizes the company to expand the types and patterns of CSR obscuration from its original purpose if it is done haphazardly.

### 5.3. The impact of obscuring CSR on social accounting effectiveness

Accounting should discuss not only the norms or standards that will underlie financial preparation but also how a transaction is effective and meets ethical qualifications so that accounting remains of value. Supposedly, accounting is not only concerned with recognizing, measuring, and disclosing a transaction but also about the substance and purpose of the transaction. For example, related to social costs, accounting must also pay attention to social costs intended to help alleviate the community, not only those who meet the qualifications for recognition and measurement. In addition, the substance over form accounting principle explains that the substance of the event/transaction must be enforced over the formality/legality of the transaction. In the CSR context, it is not only the occurrence of social cost transactions or CSR carried out but also the achievement of the goals and objectives of the social cost transactions or the CSR implementation (substance) itself. Suppose the purpose and objective of imposing social accounting (social cost) are to alleviate and assist the community. In that case, the primary consideration or priority should be that CSR objectives are fulfilled and not supported by other motives that obscure CSR's dignity (substance over form).

However, the facts on the ground uncovered that some sample companies conducted CSR obscuration. It indicates that CSR, which should be oriented as charity to the community, was directly or indirectly carried by the company's motives or defined from operational costs to be categorized as CSR costs. The impact of this CSR obscuration finally raises two conditions:

1. There is the ineffectiveness of social accounting, i.e., social costs initially intended to lighten and help people get out of the frame from the beginning. The initial dignity of CSR is also eliminated by the economic motives that support it. There are two types of social accounting ineffectiveness in this context: a) social costs for CSR activities carried out by promotions, such as natural disaster rocks, blood donations, orphans, nursing homes, scholarships, and the like, and b) redefinition of operational costs into social costs, e.g., social costs for employees, energy savings, costs for good governance, fair business practices, conservation of ex-mining land, and similar activities. These costs should be categorized as operational costs, but they were defined as CSR

costs. It is here that the principle of substance over form becomes obscured. This research supports the results of other studies (Lazkano et al., 2020; Mainar-Causapé et al., 2020; Siriwardhane & Yapa, 2021; Staszkievicz & Werner, 2021; Wulandari & Herkulanus, 2015).

2. The original orientation of CSR shifted, where the initial and fundamental purpose of CSR was as a charity company to ease the burden on the community. However, due to the strong economic motive, it still needs to be achieved. Social costs that should be oriented to pure social assistance also become a charity attitude supported by promotions and economic motives. In fact, many activities not related to CSR were then redefined into CSR activities, such as green building activities, waste management, reforestation of ex-mining land, giving post-employment benefits, and the like. Moreover, these costs are operation costs but were later redefined into CSR activities. Ironically, the social accounting related to this activity is more significant than the CSR activities intended for pure social assistance. There, the consideration of the trade of cost and benefit in implementing CSR was quite strong. Consequently, the original purpose of CSR shifted and was obscured (Chang, 2017; Scarpellini et al., 2020; Staszkievicz & Werner, 2021).

## 6. CONCLUSION

This study discussed CSR obscuration and its impact on the ineffectiveness of social accounting charged to CSR. The study results revealed that directly and indirectly, there was an obscuration of CSR activities by companies. The form of CSR obscuration could be seen from 1) the motives underlying the implementation, which were stronger economic motives than social motives, 2) the approach underlying the CSR implementation, which was more robust in the approach system than the motive approach, and 3) CSR implementation strategy that preferred self-operation or using an NGO controlled by the company rather than cooperating. In addition, five forms of obscuration were found: 1) motive shifting, 2) meeting the litigation, 3) emphasis on specific CSR implementation, 4) internal stakeholder orientation and support for company operations, and 5) being wrapped or entrusted with company promotions. Further, the impact of CSR obscuration was the occurrence of social accounting ineffectiveness and CSR disorientation, which has shifted from its initial prestige. Besides, social costs, which should be intended to help and support the surrounding community, were obscured, and there are even costs as if they are social costs. It actually deviates from the accounting principle, namely substance over form. Moreover, the CSR obscuration impacted shifting the original purpose of CSR from orientation to help and relieve the community (social orientation) to a more robust economic orientation.

Even though this research has been carried out optimally, there are still many limitations; namely, it still needs to be concentrated on exploring the motives and patterns of CSR obscuration. Therefore, further research needs to examine the ineffectiveness of social accounting due to the CSR redefinition and the study of the principle of substance over form in social accounting.

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