

THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY IN HIGHER EDUCATION INSTITUTIONS IN PERSPECTIVE KETADULAKOAN

Mohammad Iqbal BAKRY¹, Muliati MULIATI², Jurana JURANA³, Muhammad RIDWAN⁴

^{1,2,3,4}Department of Accounting, Faculty of Economics, Tadulako University, Indonesia

Corresponding author: Jurana

E-mail: jurananurdin@gmail.com

Article History:

Received: 2024-05-25

Revised: 2024-06-12

Accepted: 2024-07-16

Abstract:

This study aims to reconstruct the concept of Corporate Social Responsibility (CSR) In Higher Education Institutions (better known as University Social Responsibility) from the perspective of Tadulakoan. The Critical Paradigm is used as the development paradigm of this study. Data collection was carried out through interviews, observations, and documentation. Informants were selected based on the credibility of the researcher. Data analysis was carried out by reconstructing the concept of CSR in higher education institutions (USR) based on the values of tadulakoan. The findings of this study are the philosophy of Tadulakoan to dismantle the values of secularism, materialism and individualism in the implementation of USR in Tadulako. The results of the study found accountability in the form of reporting related to 1) the level of courage (Natona Nalanggai) in fighting for justice in realizing peace; 2) the level of ability to achieve achievements through the collaboration of various existing intelligences; 3) the level of fighting power in achieving success; 4) the level of privilege (Nabaraka) achievement in creating something that can make human life easier; 5) the level of accuracy and caution (Nompangila) in every consideration before taking a decision or action; 6) related to the level of obedience and loyalty (Natuvu Nosangata) to the leader with the principle as long as the leader can carry out the mandate of those he leads; 7) the level of democracy in the implementation of various activities based on joint decision-making; 8) related to the level of awareness in protecting and nurturing various interests of the community around the environment. This research can be one of the studies that supports and aligns with the Renstra and research roadmap achieved by Tadulako University (UNTAD).

Keywords: University Social Responsibility, Ketadulakoan, Higher Education, Critical

INTRODUCTION

Corporate Social Responsibility (CSR) in higher education Institutions (better known as University Social Responsibility/USR) is still very much based on materialism, focusing on the economy and exploiting fellow humans and the environment. Of course, this manifests anthropocentrism, which focuses on humans as the center of everything.

Keraf and Capra (2014) argue that environmental disasters and the current global crisis are caused by the error of the anthropocentric paradigm, which views humans as the center of everything. On the contrary, the universe is considered to have no intrinsic value other than economic value for human economic interests. As a result, humans exploit nature on a large scale without paying attention to preserving nature and the surrounding environment.

The concept of CSR (Triple Bottom Line) initiated by Elkington (1997) tries to remind companies to act wisely towards nature by adding elements of people and planet, but in its



This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 license

implementation, companies still focus more on profit, the manifestation of CSR that exists is only a sweetener and image of the company in the eyes of the public because the benefits felt by society and nature are not comparable to environmental damage and loss of livelihoods of the surrounding community (Ahmar & Kamayanti, 2011; Bojonegoro & Rizkylorjiwo, 2013).

CSR is just a tool to beautify oneself, analogous to make-up used as a tool to beautify oneself. CSR is a polish that beautifies financial reports that were initially rigid with numbers that describe the company's financial position. Social and environmental performance reports that are presented beautifully can have a beautiful effect on the company's financial reports (Gets Up, 2015; Macmillan, 2003).

Does the current CSR concept need to be corrected? To answer this question, we first look at the background of the existing CSR concept. The CSR concept has become a topic of discussion since 1979, namely with the initiation of the Triple Bottom Line (TBL) by Elkington, which changed the paradigm of companies that were initially profit-oriented (Profit) to paying more attention to society (People) and the Environment (Planet), this concept provides a different view for companies in running their businesses, because in business they do not only think about profit but also society and the environment that support the sustainability of the company.

Triple Bottom Line (TBL) was formed based on secular and atheist traditions (Triyuwono, 2016). In addition, TBL also has other characteristics, such as materialism and individualism (James, 2007; Gallhofer & Haslam, 2011 in Triyuwono, 2016), which are characteristics of capitalism.

TBL is a tool for capitalism to develop its ideology in society. The secular nature of TBL can be seen from the company's siding with the capital owners, which results in the company exploiting natural resources and society uncontrollably (Rumambi, 2014). TBL, which consists of (Profit, Planet and People), has yet to present a critical value in socio-environmental accounting, namely spirituality (Nur & Ekaviana, 2020).

The spiritual aspect is needed to strengthen the company's response mechanism (coping mechanism) and support its transformation to increasingly complex business challenges (Hendrawan, 2009). Researchers do not see any spiritual aspects included in TBL, but we know that every human being has a relationship with the creator and each other.

Capitalist values are believed to influence the concept of CSR, which is currently the benchmark for companies implementing CSR. These values are Secular, Material and Individual (SMI). Of course, this causes damage to the Earth and society if it continues to be applied; therefore, it is necessary to rebuild a concept that can provide solutions to these three problems.

Tadulako University has a philosophy of life from the Kaili Community, which can be used as a fundamental concept in rebuilding the CSR concept (Jurana et al., 2024). This philosophy is the philosophy of Tadulakoan. This philosophy can dismantle the secular, material and individual (SMI) nature built by capitalism.

The philosophy is usually used as a leader's character, as tadulako. The characteristics possessed by tadulako leaders or leaders include Exemplary, honesty, authority, patience, piety, courage and other virtues as role models and superiority for their leadership (Mawasa, 2021; Jurana et al., 2024), which can provide grace for the whole world (rahmatan lil alamin).

There needs to be more than CSR for the material aspect (world) alone; it will be more balanced and harmonious if perfected with the immaterial aspect (hereafter), in this case, the character of tadulakoan. The progress of accounting rationalism must be shifted from a capitalist-based understanding towards a social, environmental and spiritual one (Sukoharsono, 2010).

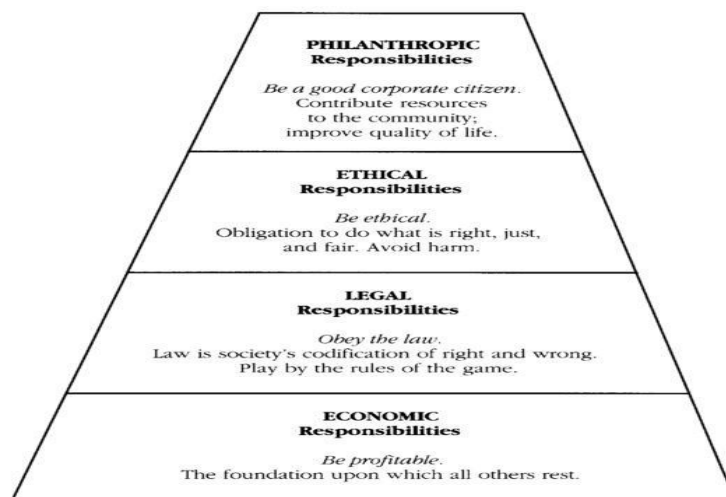
CSR Paradigm Shift. The CSR paradigm has shifted from a traditional passive approach to a positive approach; before 2000, CSR was still seen as an obligation or responsibility of the company

to the community. After 2000, CSR has become a company strategy. Galan (2006) stated that there was a paradigm shift from a traditional approach (mandatory/obligation) to a new strategic approach (supporting company goals). The traditional approach tends to do CSR to do good to look good, while companies that use a new strategic approach will do CSR well and do good.

Carroll (1991) and Porter & Kramer (2006) said that companies that practice strategic CSR will run their business with maximum benefits in the long term. Carroll (1991) suggested implementing a CSR strategy to help companies achieve strategic goals through a CSR pyramid.

The CSR Pyramid published by Carroll in 1991 consists of four categories: economic responsibility (making a profit), Legal Responsibility (obeying the law), Ethical Responsibility (being ethical), and Philanthropic Responsibility (being a good corporate citizen) (Sukoharsono, 2019). The four categories will be included in the economic and social perspective of CSR and stakeholders' objectives. Carroll's Pyramid can be seen in Figure 1.

Economic responsibility is the basis for all other responsibilities and company operations. Satisfaction with economic responsibility is the company's primary goal: to generate profits, survive, and continue to grow. Companies play a significant role in producing goods and services based on consumer needs and making a profit (Carroll, 1991).



Source: (Carroll, 1991)

Figure.1 Piramida Carroll

Carroll's Pyramid has perfected previous CSR concepts. Still, it has weaknesses, including the Bottom of the Pyramid, namely the economic motive, which still implies that the economy is the main factor for companies in carrying out their business operations; as seen in this Pyramid, the economic portion is quite large compared to the legal, ethical, and voluntary portions. It implies a strong material side. However, the purpose of the company's operations must prioritize the material side; if it is not helpful and produces material, then consideration is needed for the company in spending its social responsibility funds. Generosity only gets a small portion at the top of the Pyramid.

Researchers question the concept of CSR that has been built so far, whether it comes from the heart/voluntary of the company or is forced to be present because economic motives can no longer sustain the company so that it continues to gain legitimacy from consumers. So, the existing CSR concept is only company propaganda to persuade consumers to buy its products or share its

company under the guise of CSR activities (Bojonegoro & Rizkylorojiwo, 2013). We can reflect together on the company's real motives.

CSR programs should be included in the company's value chain to contribute to the leading and supporting activities. CSR programs integrated with the company's value chain will increase profits more than those not integrated with the company's value chain (Porter & Kramer, 2006). CSR practices are long-term investments that will improve the company's reputation, thereby increasing its competitiveness.

Basic Concept of Corporate Social Responsibility. The concept of corporate social responsibility (Corporate Social Responsibility) has existed since before the Christian era; this is evidenced by the existence of the Hammurabi Code (1700s B.C.), which contains 282 laws containing sanctions for entrepreneurs who do not care about the comfort of citizens and cause the death of their customers. The Hammurabi Code also mentions the death penalty for entrepreneurs who abuse the license to sell drinks, provide poor service and carry out substandard building construction that causes the death of others (Harper, 1904).

In 1713, the concept of CSR was formulated by the Head of the Saxon mine, Carlowitz, which stated that entrepreneurs should act as patrons and donors for the improvement of the lives of their employees, including by meeting needs, protecting the natural environment and building employee housing (Walton, 1967). Sukoharsono (2019) stated that there are 10 phases of the emergence of CSR: First, Howard Bowen. Second, Keith Davis. Third, the U.S. Committee for Economic Development. Fourth, mandatory regulations were implemented in France for the first time globally. Fifth, the collapse of the socialist economy. Sixth, Balance Score Card. Seventh, Rubert Hugh Gray. Eighth, John Elkington (Triple et al.). Ninth, Sustainability Reporting and tenth, Socio-Spiritual Accounting.

Philosophy of Culture. Culture is born from the challenges of human life, and culture will never end as long as humans exist and live in the universe created by the creator. Everything created by humans is not only in the form of renewable things but can be used for renovation, rehabilitation, reforestation, and recycling.

Culture is an exciting thing to research, discuss, study and develop, and this is why culture is critical to be studied in depth through the philosophy of culture, with the reason that the philosophy of culture discusses the nature of culture and what culture is (Uhi, 2016, pp. 1-3).

The philosophy of culture explores culture ontologically to find its nature, which is then distinguished in practice in society. The philosophy of culture tries to answer questions about where it comes from and its direction. This means that the philosophy of culture is no longer a goal but rather a tool or means of reflecting on human culture. It is not done theoretically but to create means to help humans explain a cultural strategy for the future (Peursen, 1988, p. 10).

Several experts have proposed the concept of cultural philosophy, one of which is Cornelis Anthonie Van Peursen. Van Peurson's philosophical thinking refers to the dynamics of humans' responses to the challenges of life, which always give birth to culture. Van Peurson's approach begins with a brief explanation of philosophy.

Philosophizing itself means yearning for wisdom and knowledge. Therefore, philosophy is a question about how and about nature that explains. Philosophizing means penetrating, deepening and exploring (Peursen, CA, 2003, p. 122). Cultural philosophy will only be meaningful when, through culture, humans can recognize and understand their time again and finally find their identity

USR is an ethical policy that can influence the quality of performance of the higher education community. The community includes students, administrators, teachers and all employees of the university through management, who should be responsible for the university's educational,

cognitive, employment and environmental impacts through interactive dialogue with the community to produce sustainable human development. Based on a sustainable approach, USR is a strategy that seeks to reduce the ecological impact of institutions through the rational use of resources and educate the entire community in the university about the ethics of sustainability (Sari, 2013).

Universities will be socially responsible in their various activities, such as education, research, and management. Of course, this would be better done by the local community's culture. In education, universities incorporate social, ethical and environmental issues into the curriculum to respond to societal demands derived from the principles stated by the U.N. Decade of Education for Sustainable Development or the Principles for Responsible Management Education; in research, by transferring knowledge to society; in management, through the application of good governance practices and accountability, and this is linked to the development of good governance rules, social and environmental reporting practices, and a more significant role for external stakeholders in university governance (Jorge, 2017).

METHODS

Critical Paradigm to Dismantle the Concept of Corporate Social Responsibility. Research paradigms are often associated with a person's fundamental beliefs for taking action, including scientific action (Guba, 1994). Paradigms lead a person to assess, see and interpret something differently depending on which perspective is used (Fanny, 2010, p. 2). Researchers in the accounting field have their theoretical basis and philosophical assumptions depending on the researcher's scientific paradigm (Djamhuri, 2011). According to Plato in Cavallaro (2001), although the words we use are arbitrary and conventional, this is not the case with concepts. Concepts are something related to truth or lies.

The Critical Paradigm that uses critical theory as an essential foundation utilizes both to carry out a revision effort on other paradigms, especially the positivist paradigm that still holds tightly to what we know as grand theory or meta-narrative. In its development, the postmodernist philosophical school has even participated in enlivening scientific discourse on society and social actions or events that occur so that if its configuration is made around the radical humanist and radical structuralist paradigms, in addition to the critical paradigm with critical theory as its essential foundation, there is also a postmodernism paradigm that carries the ideas of anti-establishment and deconstructivism (Djamhuri, 2003).

Based on the explanation above, Marxism is the main idea underlying the development of the critical paradigm. It can be seen from Marxism's prominent characteristics, including anti-establishment, emancipatory or constructivism (except for radical structuralists) and a strong orientation towards materialism. The Postmodern paradigm is challenging to map using the social science paradigm model of Burrell and Morgan (1979). Even if it has to be mapped, this paradigm is like "not located anywhere, but also located everywhere."

CSR was initially voluntary, but since the issuance of the law above, it has become mandatory. However, in its implementation, there are no standard guidelines on mandatory CSR in Indonesia, thus creating a legal vacuum and confusion for CSR stakeholders in Indonesia, both companies, NGOs and beneficiaries of the CSR program (Wartini, 2017).

There are efforts from several ministries to compile guidelines for implementing national and sectoral CSR programs based on the duties and responsibilities of their respective ministries as a form of constructive contribution in clarifying the implementation of the CSR program in Indonesia. Due to the lack of synergy, synchronization, and harmonization between ministries, CSR policies



are being run independently. Of course, to overcome this, synchronization between governments is needed in terms of policies and programs, which also involve local governments. The positivist paradigm that requires this standard cannot be separated from the values of capitalism, which are also the basis for the concept of Corporate Social Responsibility that exists today, including materialist values that view humans as objects of the knowledge that is built. Your text is clear and contains no spelling, grammar, or punctuation errors. Next is the individualist value; in this concept, humans tend to improve their welfare and, in their activities, are selfish (self-interested).

The existing concept is also secular, separating worship from business activities; spiritual values are separate from all activities, and worship is only a ritual activity (Rumambi, 2014). So, based on ontological assumptions, the Positivist paradigm sees the reality of Corporate Social responsibility as a separate part of human nature. According to Epistemology, the science that is built is value-free, objective and free from human values. The positivist paradigm recognizes truth based on what can be measured, analyzed and proven true with positive and quantitative methods (which should be used in exact sciences/not applied to social sciences and humanities). The truth that is considered essential is rational and is limited to reason. It causes the release of other aspects outside of rationality and reason, such as cultural aspects. Culture, which is the local wisdom of a society, is the whole of the noble values of a nation, which are always present in society's social environment. Cultural values are the core or soul of culture and are the basis of all forms of culture. Lifestyle is a concrete reflection of abstract cultural values. Cultural values consist of conceptions that live in the minds of most citizens regarding things they consider very noble. The value system that exists in a society is used as an orientation and reference in acting. Therefore, the cultural values that a person has to influence him in determining alternatives, methods, tools, and goals of existing actions. Based on the things that have been explained above, the researcher reconstructs the existing CSR concept using a critical paradigm, and it is indeed not easy to find the right tool to dismantle and then reassemble the existing CSR concept so that it becomes a new form that can be more holistic and able to harmonize stakeholders from the company. The research flow that will be carried out is described in the following fishbone diagram:

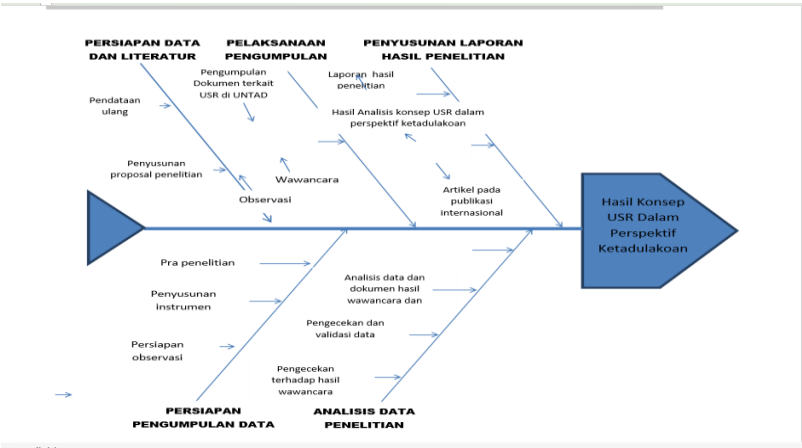


Figure 2. Fishbone Diagram of Research

RESULT AND DISCUSSION

The Nature of Reconstruction of the USR Concept. CSR, as an implementation of the triple bottom line concept (Profit, People, Planet), is responsible for society, the environment and the welfare of capital owners, but it needs to be understood that in practice, elements of custom/culture



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

and religion have an essential role in the implementation of social responsibility (Rumambi, 2014; Wayan et al., 2015). This study connects social responsibility with local cultural elements, namely the culture of tadulakoan. Cultural elements are expected to be able to explore, find and describe the social reality about the social and environmental responsibility of Tadulako University to stakeholders.

The reality explored in the field is reconstructed with values based on the philosophy of tadulakoan culture that can balance and harmonize Nature, Man and God. This concept cannot be separated from the meaning of the balance of the world and the hereafter. To build a concept of social responsibility based on the philosophy of tadulakoan, a critical method is needed to dismantle the university's social responsibility towards the values that have been running so far. The reason the researcher uses the critical method and the philosophy of tadulakoan is that the criteria required for researchers to use the critical method are met, namely:

First, Value-laden orientation. This study dismantles existing CSR values and clashes with the values of the tadulakoan culture to destroy secular, materialist and individualist values. Then, with the philosophy of tadulakoan, new spiritual, non-materialistic and non-individualist values are built.

Second, Empower the community by giving them authority. This is in accordance with the ultimate goal of this study, namely to provide the broadest possible opportunity for the tadulako community to help the university contribute ideas about the university's social accountability based on local cultural values that exist in the Palu community.

Third, Opposing the status quo, This study opposes the implementation conditions full of capitalist practices in the concept of institutional social responsibility. Agencies tend to be for profit rather than for the interests of nature and humanity.

Fourth, raising the issue of power and control, this study also contains issues of control and power from the regulatory party, namely the central and regional governments, both in terms of regulations and policies that are pro and con in supporting the implementation of an agency's social responsibility.

Philosophy of Ketadulakoan as the Basis for Reconstructing the USR Concept. Azhar Dg. Mawasa, as a key informant for the study, revealed several meanings and significance of Ketadulakoan, which can be summarized as follows: "Ketadulakoan can mean virtue, exemplary, leadership, honesty, piety, courage and others. The word "Tadulako" means leader, leader, chairman or Head (Leader)." Tadulako comes from Central Sulawesi's regional language, specifically in the Kaili ethnic group. The term Tadulako is also known in the Pamona and Mori ethnic groups. This ethnic group inhabits several districts/cities, namely, Palu City, Donggala Regency, Sigi Regency, Parigi Moutong Regency, Poso Regency, Tojo Una-una Regency, Morowali Regency, North Morowali Regency, Banggai Regency, some in Toli-Toli Regency and Buol Regency.

Almost all of the above districts know and understand Tadulako, which means leader or leader. Tadulako is not the name of an object, the name of a person, or the name of a figure. Tadulako is an adjective that means that someone has the trait of "Tadulako" inherent in a person, both as a formal and informal leader. Tadulako is not translated literally but separately. Tadulako is a word that means and has meaning as a symbol - a reference for people with the traits of tadulako.

The opinion is that the word Tadulako comes from 2 (two) syllables, namely: Tadu = Heel and Lako = walking; in other words, Tadulako is the heel used for walking. This opinion is close to the truth because a Tadulako does not just stay in one place but must continue to walk to lead, control and protect the people he leads. Based on this, Tadulako is a Leader, meaning that Ketadulakoan can be interpreted as leadership. From the explanations above, Azhar Dg. Mawasa defines

ketadulakoan or leadership as a trait someone possesses as a leader, as tadulako. The traits of tadulako leaders include exemplary, honesty, authority, patience, piety, courage, and other virtues such as role models and superiority for leadership. Azhar Dg. Mawasa provides ideas for the elements of the word tadulako, T = Exemplary, A = Trustworthy, D = Democratic, U = Persistent, L = Flexible, A = Aspiration, K = Creative, O = Objective. Azhar Dg. Mawasa hopes these words can guide attitudes, actions, and behavior in Tadulako University's activities.

Meanwhile, Mattulada (1987) defines Tadulako with the meaning of "Main Traits," which means that people who obtain the title Tadulako are those who have "primacy." From a historical perspective, several people deserve the title Tadulako: 1) Have and always succeeded in winning wars both in an attacking position and when attacked by the enemy; 2) Those with leadership qualities that the king and the general public recognize. According to informant Mr. Haliadi (UNTAD history lecturer), in the valley area of the Kaili land (To Kaili), Tadulako means someone who has succeeded in war. Furthermore (for Kaili farmers), it is used for someone who first goes down to plant (an elder or someone who is respected and followed). Tadulako is highly philosophical because it relates to a person's character (Mamar, 2016, p. 2).

Formulation of Tadulakoan Values. Based on the various explanations in the paragraphs above, the tadulakoan values inherent in leadership from the perspective of the Kaili people (Marzuki, 2015) include: 1) The value of courage (Natona Nalanggai) means mighty and brave, does not know defeat or surrender is someone who is able to defend and fight for justice and oppression and is able to realize peace in his environment; 2) The value of supernatural powers (nakarama) means having super natural abilities, is someone who is able to show achievements through intellectual, spiritual and moral intelligence, so as to create pride and be an example for the environment in which he is; 3) The value of immunity (Nakaba) means immune to weapons When slashed with a machete or sword or firearm, is someone who has a high fighting spirit, never gives up and has mental resilience, is optimistic, tenacious, hardworking and has high motivation in achieving success; 4) Special Value (Nabaraka) means having a special gift given by God, is someone who has creative abilities (creator) so that they can create something that can make human life easier; 5) Careful and careful value (Nompangila) means an attitude of caution, careful and full of consideration before making a decision or action; 6) Obedient and loyal value (Nativu Nosangata), namely being obedient and loyal to the king with the principle as long as the king is able to carry out the mandate of his people; 7) Democratic value (Noepe Ntodea) which means being willing to listen to other people/ the people, namely in life, the voice of the people is the primary consideration; and 8) The value of protecting and nurturing (Nonjaliku Ntodea), namely protecting and protecting the interests of society from threats that come from outside (enemies). Marzuki (2015) stated that the Tadulako title held by the alma mater was intended so that the cache Garba of Tadulako University could become people who have virtues so that they can become lights in the life of the nation and state now and in the future.

Social Responsibility Concept (USR) Based on Tadulakoan Values

1. Social Responsibility Concept Based on Courage Value (Natona Nalanggai). The concept of social responsibility based on the value of courage (Natona Nalanggai) is applied to implement the courage to fight for justice from oppression in the Bumi Tadulako environment. It means that the activity of courage to fight for justice from various oppressions that restrict the realization of peace needs to be presented in reporting related to the level of courage (Natona Nalanggai) in fighting for justice in realizing peace. If there is oppression, the university must be brave and never give up on defending and fighting for justice to realize peace in its surroundings. This is by the command of Allah SWT in His word, Surah Al-Hajj verse 39, which means: "Permission (to fight)



The sustainability accountability report must include various achievements in creating something that can make human life easier. This information is needed as a reference in providing stimulants to stakeholders that are useful in developing the achievement of increasing the creation of something that can make human life more manageable. In addition, this report will trigger existing human resources' motivation to achieve the value of blessings for something that is done.

5. Concept of Social Responsibility Based on Careful and Cautious Values (Nompangila).

The concept of social responsibility, based on the values of careful and cautious (Nompangila), is applied to implementing activities with precision and caution in every consideration before making a decision or action. This means implementing activities with precision and caution in every consideration before making a decision or action needs to be presented in a report related to the level of precision and caution (Nompangila) before making a decision or action.

This attitude is needed especially for leaders and unit coordinators as decision-makers for various related activities under their auspices. This information is needed as a reference in providing examples to leaders under the auspices of Tadulako, which is useful in controlling risks. In addition, this report will motivate existing coordinators to always be careful and cautious about all activities and decisions that will be taken.

6. Concept of Social Responsibility Based on the Values of Obedience and Loyalty (Nativu Nosangata). The concept of social responsibility based on the values of obedience and loyalty (Nativu Nosangata) is applied with the activity of obedience and loyalty to the leader with the principle as long as the leader can carry out the mandate of his people (Eriandani, 2022). It means that H.R.'s activities of obedience and loyalty need to be presented in reporting related to the level of obedience and loyalty (Nativu Nosangata) to the leader with the principle as long as the leader can carry out the mandate of those he leads. It is essential to do information on implementing and controlling organizational commitment.

7. Concept of Social Responsibility Based on Democratic Values (Noepe Ntodea). The concept of social responsibility by Democratic values (Noepe Ntodea) is applied with democratic activities, willing to listen to others/the many. In life, the voice of the many is the primary consideration. The concept of Noepe Ntodea values manifests the Pancasila values in the fourth principle. It means that democratic activities need to be presented in reporting related to the level of democracy in implementing various activities based on joint decision-making. This reporting is essential to avoid authoritarian leadership.

8. Concept of Social Responsibility Based on the Value of Protecting and Nurturing (Nonjaliku Ntodea). The concept of social responsibility, which is based on the value of protecting and nurturing (Nonjaliku Ntodea), is applied with the implementation of protecting and nurturing activities for the community's interests from threats from outside (enemies). This means that the activity of protecting and nurturing the interests of the community from threats needs to be presented in reporting related to the level of awareness of protecting and nurturing various interests of the community around its environment. This reporting is essential as an effort to embrace the community for the welfare of the wider community (Karsten et al., 2024).

This concept is expected to provide a more holistic answer than previous concepts such as profit, Carrol's Pyramid, triple bottom line, and pineapple bottom line. Profit is the initial concept that is the basis for capitalists in running their businesses. This concept gives birth to materialist values that can be dismantled with the concept of tadulakoan.

The results of this concept are certainly in line with the meaning contained in the Tadulako University logo, namely the integrity of achieving the nobility and dignity of life in devotion to God Almighty, truth, and humanity through the Pancasila philosophy.



CONCLUSION

The result of the reconstruction of the concept of Corporate Social Responsibility (CSR) In Higher Education Institution (or better known as University Social Responsibility) in the perspective of tadulakoan is in the form of accountability in the form of reporting related to 1) the level of courage (Natona Nalanggai) in fighting for justice in realizing peace; 2) the level of ability to achieve achievements through collaboration of various existing intelligences; 3) the level of fighting power in achieving success; 4) the level of privilege (Nabaraka) in achieving something that can make human life easier; 5) the level of accuracy and caution (Nompangila) in every consideration before taking a decision or action; 6) related to the level of obedience and loyalty (Nativu Nosangata) to the leader with the principle as long as the leader is able to carry out the mandate of those he leads; 7) the level of democracy in the implementation of various activities based on joint decision-making; 8) related to the level of awareness in protecting and nurturing various interests of the community around the environment. This concept is expected to provide a more holistic answer than the previous CSR and USR concepts. The results of this concept are certainly in line with the meaning contained in the Tadulako University logo, namely the integrity to achieve the nobility and dignity of life in devotion to God Almighty, truth, and humanity by the Pancasila philosophy.

Research Implications. This study's results can contribute ideas to the development of accounting science, especially social accounting theory, related to its findings, namely the USR ketadulakoan concept, which consists of 8 reporting elements. The eight elements are based on integrity to achieve the nobility and dignity of life in devotion to God Almighty, truth, and humanity in accordance with the Pancasila philosophy.

This study can enrich the USR concept by paying more attention to the local community's wisdom. Institutions implement USR to fulfill their social responsibilities to the local community, the environment and local government, gain a good name, community support and smooth university activities. Universities should be motivated to implement USR, not only to comply with statutory regulations.

REFERENCES

- Ahmar, N., & Kamayanti, A. (2011). Unmasking the Corporate Social Responsibility Reporting. *Asian CSR and Sustainability Review*, 1(1), 65.
- Bojonegoro, I., & Rizkylorjiwo. (2013). Topeng Bernama CSR. Available at: <http://asylum87.blogspot.com/2013/03/topeng-bernama-csr.html> (Accessed: 20 May 2015).
- Burrell, G., & Morgan, G. (1979). Sociological Paradigms and Organisational Analysis: Elements of The Sociology of Corporate Life. *Heinemann Educational Books, London*
- Carroll, A. B. (1991). The Pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48. [https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Elkington, J. (1997). Cannibals with forks: Capstone's triple bottom line of 21st century business. Oxford. <https://doi.org/10.1002/tqem.3310080106>
- Eriandani, M. R. (2022). The Value Relevance of Quantity and Quality of Sustainability Reporting: Evidence from Indonesia. *JIA (Jurnal Ilmiah Akuntansi)*, 7(1), 40-59. <https://doi.org/10.23887/jia.v7i1.41533>
- Fanny, E. (2010). *Open Mind*. Erika HousePublisher. The USA.



- Galan, J. I. (2006). Corporate Social Responsibility and Strategic Management. *Journal of Management Studies*, p. 43, 1629-1641. <https://doi.org/10.1111/j.1467-6486.2006.00655.x>
- Gallhofer, S., & Haslam, J. (2011). Emancipation, the Spiritual and Accounting. *Critical Perspectives on Accounting*, 22(5), 500-509. <https://doi.org/10.1016/j.cpa.2011.01.006>
- Gets Up, F. 2015. The Colourful Mask of Corporate Social Responsibility. Available at: <https://frankiewantstoknow.wordpress.com/2015/05/28/the-colourful-mask-of-corporate-social-responsibility/>
- Harper. R. (1904). The Code of Hammurabi, King of Babylon, About 2250 B.C. The University of Chicago Press. Chicago. pp. 1-434 <https://doi.org/10.1086/369501>
- James. (2007). Sistem Informasi Akuntansi. Terjemahan Dewi Fitriyani. Salemba Empat. Jakarta.
- Jurana, J., Bakry, M. I., Indriasar, R., Parwati, N. M. S., Mapparessa, N., & Ridwan, M. (2024). Revealing the Accountability of Tadulako University as a Step to Realizing Sustainable Development Goals. *International Journal of Environmental, Sustainability, and Social Science*, 5(1), 01-08. <https://doi.org/10.38142/ijess.v5i1.897>
- Karsten, H. E., Wong, H. Y., & Hermawan, J. N. (2024). IMC Preferences in BMC School Gresik. *International Journal of Environmental, Sustainability, and Social Science*, 5(3), 452-459. <https://doi.org/10.38142/ijess.v5i3.977>
- Keraf, A. S. (2014). Filsafat Lingkungan Hidup: Alam Sebagai Sebuah Sistem Kehidupan Bersama Fritjof Capra. PT Kanisius, Yogyakarta.
- Kramer, M. R., & Porter, M. E. (2006). Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility. *Harvard Business Review*, 84(12), 78-92.
- Macmillan, L. H. (2003). Behind the Mask: The Natural Face of Corporate Social Responsibility.
- Nur, F., & Ekaviana, D. (2020). Circle Bottom Line: Mengkonstruksi Akuntansi Sosial Lingkungan Dalam Bingkai Spiritualitas. *Jurnal Ekonomi, Manajemen, Dan Akuntansi Islam*, 5(1), 17-24. <https://doi.org/10.34202/imanensi.5.1.2020.17-24>
- Peursen, C. A. (1988). Strategi Kebudayaan, diterjemahkan oleh Dick Hartoko, dari buku "Cultur in Stroomversnelling" Kanisius. Yogyakarta.
- Peursen, C. A. (2003). Menjadi Filsuf: Suatu Pendorong ke Arah Berfilsafat Sendiri, diterjemahkan oleh Fitra Salam, dari buku "Wegwijs in de Wijsbegeerte: Een Aansporing tot Zelf Filosoferen". CV. Qalam. Yogyakarta.
- Rumambi, H. (2014). Konsep Dasar Tanggungjawab Sosial Perusahaan dalam Perspektif Ajaran Sosial Gereja Katolik (Studi pada PT. Indofood CBP Sukses Makmur Tbk Cabang Manado) (Doctoral dissertation, Universitas Brawijaya).
- Sanerya, H. (2009). Spiritual Management: From Personel Enlightenment Towards God Corporate Governance. Bandung: PT Mizan Publika.
- Sukoharsono, E. G. (2010). Metamorfosis Akuntansi Sosial dan Lingkungan: Mengkonstruksi Akuntansi Sustainability Berdimensi Spiritualitas. Pidato Pengukuhan Guru Besar 13 Desember 2010, 1-24.
- Sukoharsono, E. G. (2019). Sustaining a Sustainability Report by Modifying Triple Bottom Line to Pentaple Bottom Line: An Imaginary Research Dialogue. *The International Journal of Accounting and Business Society*, 27(1), 119-127. <https://doi.org/10.21776/ub.ijabs.2019.27.1.7>
- Sukoharsono, E. G. (2019). The Carroll Pyramid Perspective in Analyzing The Implementation of CSR: The Case of Pupuk Kaltim Fertilizer Company, The International Conference on Economics and Business Management (ICEBM), Florence, Italy, 19-20 Agustus 2019.



- Sukoharsono, E. G. (2019). The Contributions of Pupuk KALTIM to SDGS: A Postmodernism Analysis Based on The Performance of Sustainability Reports, The International Meeting of University Cooperation at the Universiti Teknologi Mara, Malaysia, Malaysia, 16-19 September 2019.
- Triyuwono, I. (2016). Taqwa: Deconstructing Triple Bottom Line (TBL) to awaken human's divine consciousness. *Pertanika Journal of Social Science and Humanities*, 24, 89-104.
- Uhi, J. A., (2016). Filsafat Kebudayaan, Konstruksi Pemikiran Cornelis Anthonie van Peursen dan Catatan Reflektifnya. Pustaka Pelajar. Yogyakarta. pp. 99
- Walton, C. (1967). *Corporate Social Responsibility*. Wadsworth. Belmont.
- Wartini, S. (2017). Model Kebijakan Hukum Tanggung Jawab Sosial Perusahaan di Indonesia. *JH Lus Quia Iustum*, 24(1), 1-28. <https://doi.org/10.20885/iustum.vol24.iss1.art1>

