

Reconstruction of Corporate Social Responsibility Concepts with Banjar Cultural Perspectives

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Abstract

Purpose – The purpose of this study is to reconstruct the concept of CSR by using the basic values of Banjar culture. **Design/methodology/approach** – Banjar culture is the basis of the purpose of this research can be accessed. Research using ethnographic methods has been carried out in relation to accounting. **Findings** – The results of this study are CSR concepts with a perspective of Banjar culture that can be used by mining companies in South Kalimantan. **Practical implications** – This research also provides experience in the implementation and reporting of social responsibility by providing cultural values, taking into account accounting in preventing damage to nature and the environment in South Kalimantan. **Originality/value** – this research emphasizes the values of local wisdom, namely Banjar culture, research related to CSR which uses the Banjar cultural perspective was first carried out, there are several philosophies of life of the Banjar people that are used as the basis of the baiman, bauntung and batuah.

Keywords: Banjar Culture, Corporate Social Responsibility, ethnografi method, South Kalimantan, mining companies.

Introduction

We have heard many cases that occur in Indonesia related to the social and environmental responsibility of the company, including the case of PT Freeport Indonesia in Papua, the conflict between local communities and companies involving students, police officers and TNI personnel, in addition to PT Newcrest Mining Ltd in Maluku, there were demonstrations and protests from the community around the mining area. Even more exciting is the case of PT. Newmont in Minahasa is demanded because industrial waste that pollutes the water causes

paralysis in some local residents. Whereas in the Kalimantan region, the Forum for the Environment (WALHI) recorded 30 conflicts related to oil palm and coal mines specifically in the area of South Kalimantan(Kal-Sel) over the past decade (2008-2018), consisting of complaints of natural resources, argaria and environment in almost all districts (www.KanalKalimantan.com).

At its peak in 2017 the Provincial Government of South Kalimantan (Kal-Sel) revoked 425 mining permits from 789 mining permits in South Kalimantan (Kal-Sel), this is a manifestation of the control carried

out by the South Kalimantan provincial government over the mining problems that exist in the region. Companies that are considered healthy and meet the requirements of Clean and Clear (CnC) from the government are only 100 mining companies, the land that has been revoked will be used as a National mining reserve area whose use must be through an auction mechanism (Media Indonesia, October 08, 2017, p. 19). These conflicts and policies will not occur if the Corporate Social Responsibility (CSR) is run by the company properly and on target.

The social and environmental cases that occur are a manifestation of the success / failure of the implementation of the company's CSR program and can even be an indication of the implementation or non-implementation of CSR by the company. This can be photographed from the environment around the company.

Based on this, Corporate Social Responsibility (CSR) is often said to mask the company's image with the aim of corporate sustainability (Bojonegoro & Rizkylorojiwo, 2013; Ahmar & Kamayanti, 2011; Rahim et al, 2015; Macmillan, 2003; Gets Up, 2015; Hayes, 1987) So said Because the contents of the CSR report are only good information, companies rarely explain negative things related to the company even though the facts are the opposite (Laili, 2011). The causes of social conflict are mostly caused by companies not paying attention to the environment and surrounding communities (Joko et al. Nd; Sahlan, 2015; Mahrudin, 2010; Dimas et al, 2014; Hafid, 2013), the constraints faced by companies in implementing CSR based on studies that Nuffield Foundation (2005) carried out the following: failing to understand the state and the context of specific issues, failing to involve CSR beneficiaries, lack of human resources specialization in community development, social attitudes of company staff who only focus on technical solutions and in a broader development plan. The most common examples of 'countries and the context of special issues' include: inter-tribal conflict

and corruption, failure to involve beneficiaries, ie there is no effort to build participation from the company and efforts to establish beneficiaries. As suggested by the World Bank's Comprehensive Development Framework that "the" doer "(a person, a community, a country, etc.) needs to be" in the driver's seat "and actively helps it self" (Ellerman, 2001).

Research Motivation

Researchers look and observe the environment and find what is in the soil of the research sites and raise it easily to find more of them. In addition, the knowledge gained during undergraduate and training is used to encourage researchers to produce CSR that is able to provide CSR for researchers to conduct research on CSR. Company for the environment and environment.

Legitimacy from the community provides sustainability for the company to develop its company in the future. Legitimacy that often occurs with the company's ability to survive (going concern). The legitimacy theory explains the disclosure of the company's sustainability report voluntarily, the company that ensures its operations are in accordance with the norms and applies in the community (Deegan, 2004). In this theory, it is explained that there is a 'social contract' between the company and the community, the hope for business must be accommodated by the company, the social and environmental issues that must be considered by the company, such as society, environment, health, education, etc.

The research conducted with the theory of legitimacy in the implementation of CSR has been widely carried out, both by foreign researchers (Omran & Ramdhony, 2015; Heyder & Theuvsen, 2008; Siljala, 2009; Islam, 2017) and domestically (Lindawati & Puspita, 2015;) Thus understanding the meaning and implications of the CSR concept is different from each researcher, moreover related to the culture of each region. Thus, this study seeks to emphasize cultural culture that is

used as a concept for rolling out CSR concepts. The differences that occur to create a gap can be used as a unifying, knowing more deeply. The values of local wisdom from the regions, so that it can be done to create a better environment between the company and the community.

Focus of Research and Formulation of Research Problems

Researchers see that there are major problems from phenomena that occur in communities around the mine in South Kalimantan at this time, therefore this research is needed to find the concept of CSR that is in accordance with the philosophy of life of the Banjar people as a solution to the social problems that occur. Based on the above background, the formulation of the research problem is "How is the concept of CSR based on the basic values of Banjar culture?"

Research purposes

The purpose of this study is to reconstruct the concept of CSR by using the basic values of Banjar culture. The general formulation of these objectives has implications that researchers want to conduct a study of concept reconstruction by using the basic values of Banjar culture and CSR practices in terms of Banjar culture in relation to social, economic and environmental aspects.

Banjar Cultural Perspective With Three B (Baiman, Bauntung And Batuah).

Research related to corporate social responsibility has been carried out by using a variety of perspectives with different results, love according to the perspective of the Catholic Church's social teachings into a concept developed in PT Indofood CBP Sukses Makmur Tbk (Rumambi, 2014) Other related concepts with Trihita Karana culture that produces integrated CSR with four implementation synergies, namely implementation in the company, community, environment, and matters related to God (Pertiwi &

Ludigdo, 2013), these studies were conducted using ethnographic methods, based on on the assumption that knowledge from culture is very high in value, so many studies that require in-depth analysis using this method, researchers are interested in exploring the concept of social responsibility by looking at existing local wisdom namely Banjar cultural heritage. This research seeks to reconstruct the basic concepts of corporate social responsibility by using the perspective of Banjar culture.

Banjar culture is developed by linking cultural systems, social systems and cultural material with religion, this is done by the process of adaptation, acculturation and assimilation. So as to produce assimilation in cultural aspects, even so the religious view is that Islam is dominant in the life of Banjar culture, especially related to views on the Godhead (Tawheed), although in everyday life there are still cultures of origin namely Hinduism and Buddhism.

An understanding of the perspective of Banjar culture is carried out in depth by understanding the Banjar people. The initial part of this chapter provides an explanation of banjar culture that is used as a perspective in the concept of corporate social responsibility, by describing the history of the Banjar community and explaining the proverb and symbols as a life view of the Banjar people. The concept of corporate social responsibility that has become the company's reference today is built on the positivism paradigm. This paradigm of building knowledge is only limited to the layer of matter because elements other than that are ignored, for example elements of spiritual and tradition (Rumambi, 2014). Because of that the concept of social responsibility with a Banjar cultural perspective is a manifestation of the postmodernism paradigm. At least postmodernism values other factors (tradition, spirituality) which are eliminated by rationalism, structuralism and secularism. McDowell and Hostetler define Postmodernism as "a view that is characterized by the belief that there is no truth in an objective sense but is

created not found." Truth "is created by a specific culture and only exists in culture. With the "truth created by culture" so that it becomes the basis for researchers to use the perspective of Banjar culture as a research paradigm.

Researchers use ethnographic methods to explore and explore the concept of CSR with the perspective of Banjar culture, first researchers look for cultural themes, then emancipate or change by looking at the injustices received by the community and the environment in South Kalimantan, the method used is critical ethnography. Humans have the life potential provided by God, the potential they have must be maximized, the way by continuing to increase knowledge, knowledge gained can not be separated from skills, life values and culture. Socio-cultural foundation is a foundation that can provide an understanding of the dimensions of social and cultural dimensions as factors that influence individual behavior.

History of the Banjar Community

The Banjar community is a population that inhabits much of South Kalimantan, the Banjar people allegedly have similarities with the inhabitants of the islands of Sumatra and Malaysia (Perak, Selangor and Johor), the Banjar people come from Kalimantan and Javanese who came to South Kalimantan and Sumatran Malays. Adat, language and beliefs are influenced by Dayak, Malay and Javanese tribes. The language in Banjar is divided into two aspects of dialect namely Banjar Hulu and Banjar Kuala. Banjar people are found in the provinces of South Kalimantan, Central Kalimantan, Sumatra and Malaysia. The Banjar community is famous for its nickname as the water people, this is evidenced by the floating market, as a means of trading agricultural produce and daily necessities in the rivers of Banjarmasin City, the capital of South Kalimantan province.

Basic Values of Banjar Culture

The first thing that the Banjar ethnic philosophy of life is Baiman is that everyone believes in the existence of God / Allah. Every Banjar ethnic individual is obliged to study the pillars of faith, which are faith in Allah, Angels, Prophets and Apostles, the Books of Allah, the Day of Judgment, and Qada-Qadar. The Banjar people believe that there is no God but Allah, and that Allah created charity and its contents. Some of the interesting things done by Banjar people related to CSR include there is a village in Banjar Regency precisely in the Cempaka area (an area that is famous for its many Intan mines) which holds a tradition related to social responsibility in the surrounding community, the village is unique in that there are many violations / surau, the origin of why being a lot of violations in the village is because of the vow / intentions of the miners around the area, that is if they find a large diamond they vow to build a langgar, every time a large diamond is found (the "Galuh") a "langgar" is built, "langgar" for the Banjar community not only for places of worship but also for places to learn the Koran for the children, meetings for fathers and yasinan for mothers, the benefits of langgar are felt by all people in the Banjar area.

Other customs possessed by the Banjar community rooted in their ancestors is the habit of more than one wife, usually the king or wealthy merchant in Banjar in developing his area will marry a local woman, this is expected to build kinship between different tribes, as the history of the Prince Antasari who married a dayak woman, etc. to get support from these tribes during the Banjar war, and also was an equal distribution of welfare.

The Banjar community also believes that charity can bring sustenance, especially the habits of the people of Banjar during the month of Ramadan. Alms can be by donating food to break the fast or provide clothing and food to the poor in the local area, also provide envelopes containing money to every poor person, orphans, old widows. Other Banjar Entrepreneurs'

habits related to social and environmental responsibility are "Making Hajj", for poor people, such as Koran teachers, pedicab drivers, old widows, etc. Departed to the holy land to perform Hajj and Umrah.

Providing compensation to orphans is also a habit of the Banjar people who have succeeded in their business, by providing assistance in the form of money and foodstuffs that are believed by the Banjar ethnic group to bring abundant sustenance. Diligently hold meals / salvation at home as a sign of gratitude to God Almighty, by inviting the poor, orphans and ulamas to hold tausiyah.

The second philosophy of life of the Banjar ethnic group is Bauntung (Banjar people must have life skills), so Banjar people from an early age are given vocational skills lessons, namely skills related to certain jobs in their environment. This can be seen from the origin of the Banjar people, each region has different skills, for example the Kalua people (the name of the area in South Kalimantan) is smart in terms of sewing, the Amuntai people have the expertise to make cabinets, Alabio have the expertise as cloth traders, State people have expertise as gold traders, making pottery, making boats / ships, Mergasari people have the expertise to make webbing, Martapura people have the expertise to trade stones (gold, diamonds, recruits, etc.).

Banjar people are always taught life skills or skills so that life can be independent, so the Banjar people from small have been educated to have the skills to exist or survive. The purpose of Bauntung's life philosophy is that Banjar ethnicity can prosper in the economy because it has life skills, this is related to material success in the world. Third, Batuah, meaning blessing or benefiting the lives of others. Banjar people as adherents of Islam, would certainly practice the teachings of religion well, namely that their lives bring good to others. Because the best people are those who benefit others. So the Banjar people in the past and present order are always expected to be useful for

themselves, their families and many people. In order to be useful for the community, Banjar people must have strong faith, useful knowledge and good deeds.

Methodology

Methodology is closely related to the way researchers develop research, whether it is related to data or theoretical analysis of a method or method. Research methodology means the science of methods in scientific research, the research methodology here includes a theoretical framework used to read and analyze data on corporate social responsibility and techniques and procedures (research methods) that are used to answer the research problem formulation.

The importance of determining the right methodology to dig deeper into what is being researched, related to the accuracy or suitability of the methodology used is not only seen from the research findings, but also the process towards the results, assessing the advantages and disadvantages of the method used (Mulyana, 2010)) The research method used must be in accordance with the theoretical framework that will be used or epistemological approaches must be consistent with the ontological approach (Collier, 1998). Researchers need to understand the paradigm of their research.

Each researcher has a different motivation, so each researcher can use a different methodology according to the research focus. This chapter outlines the scientific method or process towards knowledge in this study, namely with the perspective of Banjar culture with the Three B life philosophy (Baiman, Buntung and Batuah, which is the focus of this research is to build the concept of CSR based on the basic values of Banjar culture. Banjar Culture become the basis of methodology so that the purpose of this research can be achieved. The method used is critical ethnography. The research using ethnographic methods has been widely carried out related to accounting (Rahayu, 2018; Mau Koy, 2016; Paranoan, 2011).

Ethnography as a Research Method

The purpose of this study is to find the concept of social responsibility that is explored from the cultural roots of the banjar community, as explained in Chapter 1. For the purpose of exploring the meaning of the Banjar cultural atmosphere and changing the cultural theme by including the basic values of Banjar culture, the research method used is a critical ethnographic method. Ethnography comes from the Greek words *ethnos* which means 'people' and *graphein* which means writing. Then ethnography is defined as a type of writing that uses materials from field research that describes human culture.

Ethnography according to etymology, *ethno* means culture and *graphy* which means descriptive. Ethnography as a whole means the description of how individuals use their culture to interpret reality and construct social interaction between individuals and groups. (Kriyantono, 2012). The description of culture includes all aspects of culture such as: verbal and non-verbal behavior patterns, interactions between individuals, cultural experiences, beliefs, value systems, and tools / artifacts used in everyday life.

Ethnography according to Spradley (2006) is a study that discusses culture both explicitly and implicitly, in order to know the culture of a community, an ethnographer must be able to explore the community's mind because in that organization the culture is in the form of knowledge. It is not an easy thing because ethnographers need an effort to know culture in the form of that knowledge.

Winnick (1915) in Kriyantono (2012) concluded ethnography as: "The study of individual cultures. It is a descriptive and non interpretive study ... ". Ethnography is at the heart of anthropology, the characteristics of the ethnographic method are holistic-integrative, thick description, and qualitative analysis in order to get the native's point of view. The most important data collection technique is participation and open and in-depth interviews, which are carried out in a relatively long period of time. In language, ethnography means a portrait of a society.

Critical ethnography is an approach used to help empower marginalized people, a critical ethnographer has the aim of emancipating and breaking colonialism or domination into the desired form by a critical ethnographer after going through the ethnographic stage, which is analyzed with stages of ethnographic analysis so that new cultural themes are found from the results the process (Kamayanti, 2016).

Four challenges for researchers using critical ethnographic methods, are first, researchers must observe the context of tradition and culture carefully, both researchers must spend the concept of time intensively and extensively on the data collected, the three researchers narrated in the form of story telling, the four researchers can be "Go native" and "go adventure" in the culture and tradition under study (Sukoharsono, 2006). The main component of critical ethnography according to Creswell (2013) is the first, value-charged orientation, second, empowering the community by giving them authority, third, Opposing the quo status and the fourth by raising the question of power and control.

Based on the level of ethnographic analysis can be divided into two, namely descriptive ethnography and critical ethnography, descriptive ethnography is more to describe the reality of groups or groups. Researchers tend to describe in detail and holistic how certain cultural behaviors are. Critical ethnography is a research method that critically describes and interprets cultural systems and social groups. (Ashar, et al., 2006)

The objectives of critical ethnography in detail are as follows: Investigate and provide solutions that can be used as alternative options to replace the practices of political institutions that obscure community rights, Describe the reality that has been hidden or deliberately obscured, that reality is interpreted as an attempt by the authorities to maintain its hegemony, which is not felt by the community. Empowering common sense for something that is taken for granted, things are things that hegemony the community,

marginalize and take the rights of the community. Suppress social domination that does not need to exist when building socio-cultural life by eliminating inequality.

Critical Ethnographic Method as a Disassembly Tool for CSR Concepts

Realist ethnography conventionally bases an interpretive perspective in observing the community as a social place. In contrast to critical ethnography which is conventional ethnography with political objectives. Based on the realist ethnography, the informant is seen as a sense maker who actively plays a role together with the researcher to capture and display the incorporation of views on the culture in which the culture is located. Realistic ethnography provides a thick description for culture. In contrast to critical ethnography which aims to change. Realist ethnography describes "What is?" While ethnography critically asks "What could it be?" (Sukoharsono, 2009).

Corporate social responsibility is based on the triple bottom line concept (Profit, People, Planet), is responsible for society, the environment and the welfare of capital owners, but in practice the elements of adat / culture and religion have an important role in the implementation of social responsibility (Rumambi, 2014; Wayan et al., 2015). This study connects social responsibility with local cultural elements, namely Banjar culture. The Cultural Elements are expected to be able to explore, discover and describe the social realities that occur in connection with the company's responsibilities at the Mining company in South Kalimantan.

The reality that was explored in the field was rebuilt with values based on Banjar cultural philosophy that can balance and harmonize both Nature, Man and God. This concept cannot be separated from the meaning for the balance of the world and the world. To develop the concept of social responsibility based on Banjar philosophy, critical ethnographic methods

are needed to expose the company's social responsibility towards the values that have been running so far and it is not able to develop the concept of social responsibility that is adapted to the indigenous culture of the Banjar people. The reason the researcher uses critical ethnographic method is the fulfillment of the criteria required for researchers using critical ethnographic methods, namely as follows:

First, value-charged orientation, this research explores the cultural values of the Banjar people, explores the deepest meaning not only the report without value but the implicit behind the explicit meaning. Second, Empowering the community by giving them authority. This is consistent with the ultimate goal of this study, which is to provide the widest possible opportunity to the community to help the company contribute ideas in terms of corporate social responsibility based on local cultural values in the Banjar community. . Third, Opposing the status quo, this research opposes the implementation conditions that are full of capitalism practices in the concept of corporate social responsibility, the Company tends to benefit the company's profit compared to the interests of nature and humanity. Fourth, raising the question of power and control, this research also contains the problems of control and power of the regulatory side, namely the central and regional governments, both in terms of regulations and policies that are pro and contra in supporting the implementation of corporate social responsibility.

Gradual Flow of Advanced Research Modified

The first step is to organize the information and then conduct an ethnographic interview, namely by asking descriptive questions consisting of grand tour, mini tour questions, sample questions, original language questions and questions, then analyzing ethnographic interviews, with three steps carried out on information concepts relate to information that is used together with information relating to the environment and how

to use and profile the company, financial reports and sustainability reports, and the things that researchers do with PT AGM's work, then find what happened, then do domain analysis and taxonomic analysis that is to find the types of domains, dominant choice domains and find internal domain structure, by asking structural questions, then component analysis, by asking contrast questions to find the meaning of symbols, step then finding cultural themes, to include cultural values / cultural interventions conducted Focus Group Discussion (FGD) by including the cultural values of Banjar.

The FGD was conducted formally for one day, which took place in the Banjarmasin Polytechnic meeting room by inviting shareholders consisting of informants from the community, cultural experts, religious companies, local governments and academics. Informants are given transportation funds and souvenirs as a sign of gratitude. With the existence of the FGD, it is expected that there will be input from informants related to the basic values of Banjar culture, and the results and responsibilities of the company and the concept of CSR with Banjar Culture can be presented.

Research Thinking Framework

This research begins with seeing the social phenomena and social inequalities that exist in South Kalimantan related to the practices of coal mining companies, there are many social conflicts between communities, the environment and companies, this is what underlies researchers trying to explore CSR concepts that are more touching local wisdom, by studying regulations related to CSR in Indonesia, researchers found the concept of CSR which is the reference of the company in its planning, preparation and reporting, the triple bottom line concept. The concept is globally used by companies in the world, but as the saying goes "there is no ivory that is not cracked", there is nothing perfect in this world, as well as the concept that has actually been formed in order to be accepted publicly,

there are some criticisms that are input for the concept that has been investigated by several researchers (Suyudi, 2012; Sridhar & Jones, 2013).

Some of these criticisms are the basis for researchers to uncover what is hindering the implementation of the concept in mining companies in South Kalimantan, by using critical ethnographic methods researchers try to find the meaning that is stored and still untouched, arouse and uncover it into something worthy of discussion, with the help of informants who are experienced in their fields is expected to be able to embed local cultural themes and finally find a CSR concept with the perspective of Banjar culture that can be presented in this study. By upholding the local wisdom of national culture that can provide harmony in the implementation of CSR in the future.

Result and Discussion

Profile of PT Antang Gunung Meratus

Vision and Mission of PT. Antang Gunung Meratus

Vision:

Become the Leading Integrated Energy Company in Indonesia that is Able to Provide Added Value to All Stakeholders Continuously

Mission:

1. Governance: Managing the company based on the principles of good corporate governance (Good Corporate Governance)
2. Improve: Prioritizing the Culture of Continuous Improvement
3. Value: Able to Provide Added Value to All Stakeholders (Value Added to Stakeholders)
4. Safe: Care for the Environment and Occupational Health and Safety (SHE Conciousness)
5. Cost: Having a Competitive Cost Structure

Company General Information

PT Antang Gunung Meratus is a company established under the auspices of PT Baramulti Sukses Sarana Tbk (PT BSSR Tbk) as its holding company. This company is a private company that works for Coal Company and Mining (PKP2B) with an area of 22,433

ha. In 1999, the company launched its production operations to this day. The type of goods produced is coal with a production capacity of 10 million tons / year. The period of PT AGM's WIUP / WIUPK itself starts from March 17, 2003 to July 1, 2029. Its operational locations are in the Banjar Regency, Tapin Regency, Hulu Sungai Tengah Regency and Hulu Sungai Selatan Regency, South Kalimantan Province. But until 2018, the operational area that is currently moving makes new production activities placed in 2 districts, namely Tapin Regency and Hulu Sungai Selatan Regency. PT Antang Gunung Meratus (AGM) is a subsidiary PT BSSR Tbk with ownership of 100% -1 shares. AGM is domiciled in C-D Suite, 56th floor, Sahid Sudirman Center, Jl. Jend. Sudirman No. 86, Jakarta 10220 - Indonesia. As of December 31, 2017, the total assets held by AGM amounted to USD162,616,368.

The company's operational activities certainly have an impact on the community. In accordance with Law No. 25 of 2007 article 154 concerning investment, Law No. 40 of 2007 Article 74 concerning limited liability companies, and Law No. 4 of 2009 concerning mining and minerals, PT AGM carries out CSR activities with one of its objectives to help local communities achieve a better life in terms of economic, social, cultural and environmental. This is a manifestation of the company's commitment to environmental conservation and the welfare of the surrounding community. As proof, PT Antang Gunung Meratus site transshipment has received a blue proper three times since 2013-2015. The Ministry of Energy and Mineral Resources has received the Main Award in the Management of Mining and Environmental Management.

CSR Implementation area coverage is made according to the map of the area affected by coal mining activities which is divided into 3 ring areas based on current operational conditions, namely ring 1 (22 target villages), ring 2 (Tapin Regency and Hulu

Sungai Selatan Regency), ring 3 (Province of South Kalimantan as a whole).

The CSR concept used by PT. Antang Gunung Meratus

PT AGM has the theme "Building Core Strengths for Sustainable Growth" The theme was chosen based on the study and facts of the strategies implemented and the Company's business development in 2017 to achieve the Company's sustainable business growth.

Corporate Social Responsibility (CSR) is a manifestation of the required social environmental responsibility to business people, especially those whose businesses are engaged in / related to natural resources as stipulated in article 74 of Law Number 40 of 2007. PT Antang Gunung Meratus as a company Coal exploration always strives to contribute to society and the environment. This commitment is reflected in the 5 pillars of CSR that serve as guidelines in the implementation of CSR. Although there are still a lot of charity activities in their activities, the company keeps trying to improve itself. One of these efforts is carried out in community empowerment activities that are included in the pillars of economic development.

Basic Application of the CSR Program

In the practice of implementing and implementing CSR programs, the Company refers to the rules and regulations that apply, among others:

1. Act No. 32 of 2009 concerning Environmental Protection and Management;
2. Act No. 40 of 2007 concerning Limited Liability Companies (UUPT) which stipulates that the Company carries out its business activities in the field and or is related to natural resources must carry out social and environmental responsibilities;
3. Act No. 25 of 2007 concerning Investment which stipulates that every investor is obliged to carry out corporate social responsibility to his environment;

4. Act No. 23 of 1997 (Article 1) which regulates the obligation of each Industry to have a Community Development program;

5. Financial Services Authority Regulation No. 29 / POJK.04 / 2016 concerning Annual Reports of Issuers or Public Companies; and

6. Financial Services Authority Circular No. 30 / SEOJK.04 / 2016 concerning the Form and Content of Annual Reports of Issuers or Public Companies.

The Company always carries out CSR activities as a form of concern and appreciation to the community.

As explained earlier, some of the general policies for implementing the CSR program implemented by the Company are the Financial Services Authority Regulation No. 29 / POJK.04 / 2016 dated 29 July 2016 concerning Annual Reports of Issuers or Public Companies ("POJK Number 29") and OJK Circular No. 30 / SEOJK.04 / 2016 dated August 3, 2016 concerning the Form and Content of the Issuer's Annual Report ("SEOJK Number 30"), the Company strives to fulfill the implementation of corporate social responsibility covering the following aspects:

- Social responsibility for social and community development.
- Environmental responsibility.
- Responsibilities in employment, health and work safety.
- Responsibility for goods and / or services.

The strategy carried out in the effort to empower of CSR PT Antang Gunung Meratus is not yet perfect. Empowerment strategies are limited to carrying out programs without really growing community independence and sustainability in it. There are also many empowerment processes that are of a formal nature and not really participatory. Problems arise not only from the community but also from the company's internal CSR. This problem becomes a task with actors in the CSR activities conducted by PT Antang Gunung Meratus to be completed.

Implementation of social responsibility PT. AGM

The Company's CSR implementation refers to the 3P target scope, namely, Profit, People and Planet. The scope of this 3P target is a balance that is continuously tried to be carried out consistently by the Company while continuing to generate profits and provide economic benefits to all stakeholders (Profit), but on the other hand maintain a balance by contributing to the development of social life (People), and keep working safeguarding the environment (Planet).

The Company always believes that a good company is a company that in carrying out its business activities has a balance between making profit and fulfilling its responsibilities as a good corporate citizen. In carrying out its social responsibilities, the Company continues to carry out CSR activities by involving components of the community, non-governmental organizations and Regional Governments, especially in areas that are in direct contact with the Company's operational activities. In 2017, the Company implemented a CSR program that was quite well realized in the area around mining operations in the fields of education, health, economy, socio-culture and environment. Overall, the total expenditure of the Company for the CSR program in 2017 was Rp10.08 billion which was distributed for activities in the education sector by 13.1%, socio-cultural by 38.8%, the environment by 22.2%, health by 4, 1%, and economic development by 21.8%.

CSR activities in 2017 that are of great concern to the Company include umroh financing activities for disadvantaged communities, ecotourism in order to maintain exotic habitats in the natural surroundings of the mine area, and the construction of Sungai Puting Bridge. Later this activity will become a routine and sustainable agenda in CSR activities carried out by the Company, this is done as a form of our commitment in maintaining a harmonious, dynamic relationship with the environment around the Company. In April 2017, it was launched to contribute to social responsibility in the field of social and community development. AGM has signed a Memorandum of Understanding with the

Directorate General of Highways, Ministry of Public Works and Public Housing, which regulates that AGM will contribute to building bridges on the Marabahan Maragasari National Road, South Kalimantan. In 2017, this commitment has been implemented with the signing of the Cooperation Agreement between AGM and the XI Banjarmasin National Road Implementation Center, South Kalimantan and the tender process is being carried out. This bridge is expected to provide great benefits to the people in Tapin Regency, South Kalimantan, who have been using ferry crossings at the location as a means of transportation.

PT AGM strives for the implementation of the Company's CSR in accordance with the needs of the surrounding community. Therefore, in 2018, the Company will conduct a more comprehensive study and re-mapping so that CSR programs can provide better benefits for all communities in the Company's work environment.

Comparison of the Corporate CSR concept with the Banjar Culture CSR Concept

Efforts to elaborate two cultures in the process of finding solutions to social phenomena experienced by the company as an effort to gather the essence of the discussion of the previous points. CSR (corporate social responsibility) is built on three pillars (triple bottom line) namely profit, people and planet. These three pillars support the establishment of the CSR concept promoted by the GRI (Global Reporting Initiative).

Triple bottom line with profit, people and planet as a pillar in PT AGM social activities carried out by the company are more in an effort to achieve targeted profit compared to the Banjar cultural concept. This review will appear in the summary that the author made in the form of a table, as below:

Implications and Recommendations

This research has contributed in three aspects, namely the contribution to the development of theory, policy and practical:

Table 1. Comparative CSR Corporate Concepts and Cultural Concepts

CSR (corporate social responsibility) in the three main pillars of the triple bottom line CSR	Form	Cultural
<i>Profit</i> <i>All department</i>	Synergy to pursue production targets with safety, discipline and orderliness	Bauntung means useful or useful, not just profit. Untung in Banjar language means good luck. Based on faith, and equipped with religious knowledge, then God willing life will bring benefits and be useful for themselves, others, society and the environment. If this principle of benefit and usefulness is based on faith and is used according to the scientific process, then the life of God willing will have good luck.

<p>People <i>External relations department</i></p>	<p><i>Community development and donation</i></p>	<p>Baimans mean those who believe (harmony of faith and ketauhidan bases) Faith is the foundation for the life of the Banjar people. To be a believer, every parent educates their children to learn to read the Qur'an, learn prayer reading, learn prayer, learn to read the poetry of Maulud Habsyi or Maulud Barzanji. (Sarbaini, 2015)</p>
<p>Planet <i>Mining & Environmental Healt and safety</i></p>	<p>Maintenance and treatment of post-mining areas (revegetation , reforestation and reforestation) Management of factory waste (liquid waste, dust emissions and lake preservation</p>	<p>Batuah means a place that is considered to have benefits for humans. The third stage combines human usefulness in the context of the world and a strong faith-based afterlife based on the surrounding environment.</p>

Source: data processed

Implications and Recommendations

This research has contributed in three aspects, namely the contribution to the development of theory, policy and practical:

Theory Implication

The results of this study are expected to contribute ideas in the field of Environmental Accounting in the form of a CSR concept using a Banjar cultural perspective. Banjar culture is closely related to the Banjar ethnic philosophy, including baiman,

bauntung, batuah. These values can be considered as a starting point because in principle this perspective can be expanded by including the values of religion that have the same goal of creating harmony between human relations with the creator, human relations with humans and humans and the surrounding environment.

Policy Implication

The results of this study also contribute to policies for companies in formulating their social responsibility

policies by paying attention to cultural values based on the views of their philosophical foundation. For the government, especially those related to CSR can be input for making rules about CSR that are in line with the basic values of Banjar culture.

Practical Implication

This study also provides practice orientation in the implementation and reporting of corporate social responsibility by incorporating cultural values, taking into account the contribution of Accounting in preventing damage to nature and the environment in South Kalimantan.

Recommendation

The development of research on CSR is a field of research that needs to be studied continuously, to find appropriate CSR formulations. More than just a CSR formulation that is only as a corporate image. Considering that CSR is also a moral contract between the company and the community around the company, it should be clear in the translation work contract company and the limits on corporate social responsibility.

Training or seminars on community characteristics as a basis for knowledge about sensitive culture needs to be encouraged by the company because this can minimize cultural friction.

Manager-level policy makers must be a person who has a collective value, he is a local leader who has a high commitment to community support. Existence as a manager can affect the company in determining its policies. Collective value is a requirement that is a condition for the company so that the value of CSR becomes a target. The process of negotiating the company with the community will be more facilitated with leaders who know the "value" that is the root of community culture, especially those that will influence the attitudes and behavior of the community. For the next researcher, it would be better if it could detect the success rate of the community development program

in increasing the standard of living of the people in the two empowerment areas of PT AGM as follow up from the results of this study.

Conclusion

CSR is a form of corporate attention to the surrounding community with the reason that the company is responsible for the survival of the surrounding community and post-mining environment, this is a legacy for future generations. Natural damage caused by irresponsible company practices will have an impact on the economy of the community, health, safety, therefore companies need to take precautions so that things do not harm the surrounding community and the environment. The company does not want after the end of the mining operation period, the city left behind becomes a "dead city" because of the natural resources that cannot be used for people's income due to land, water or air pollution.

The company carries out preventive efforts so that it does not happen by carrying out CSR activities, but CSR implementation is not going well because it is not well targeted, it is necessary to do social mapping to find out what is needed by the community, this cannot be separated from the culture of the local community, the community at each region has a specific behavior that is characteristic of their culture. A case of saying "where the earth is stepped up there the sky is upheld" means that if we want to be accepted to live side by side in an area then we must know and appreciate that culture. Companies that want to continue their business must implement local culture in company activities. In this case culture is a whole that can affect the company's activities because the company is in an area that is influenced by the culture of the community.

Cultural friction between the company and the local community will have a very bad effect on the sustainability of the company. This is evidenced by

several companies that are not able to maintain the sustainability of their business.

Limitations of research

There has never been an evaluation of CSR programs that have been provided by the company, whether it has been successful or not, so that there is no improvement for the program, CSR funds are only used for short-term purposes so that they have not reached community independence, instead become dependent. Subsequent research should discuss this. Researchers also have not been able to provide information about the impact of mining operations on the economy of the communities around the mine, further research is needed to do this, both in terms of economic, educational and environmental aspects.

The results of the application carried out by the company have not been able to be proven factually, meaning that as long as the writer conducts his research activities part of the community development program has not yet been seen to produce "something" that can increase people's income, even though it can be predicted. This is due to limited research time.

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