Building the Concept of Siri'na Pacce in The Aspiration of Corporate Social Responsibility

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A B S T R A C T

Purpose: This study aims to explore the application of the cultural value of "Siri' Na Pacce" in corporate social responsibility (CSR) in the field of accounting. **Motivation:** Accounting is now not only about recording as if accounting is like a robot that serves the interests of capital owners and does not care about the surrounding conditions, accounting must be explored by providing benefits to the surrounding environment after exploiting natural resources and human resources. Therefore, accounting must foster a sense of concern for nature in its own way because humans are truly created with full feelings in themselves. Analysis Method: The methodology used is a literature study, with an analysis of the concept of CSR and its relationship to local Bugis-Makassar values, namely shame (Siri') and compassion (Pacce). **Findings:** The findings show that the integration of these values can encourage more ethical and socially responsible accounting practices because someone who instills this siri' na pacce culture as their identity will be fairer to society and nature itself. **Implications:** This study has significant potential in enriching CSR literature in Indonesia, as well as strengthening the importance of local ethics in sustainable business policies. **Originality/Value:** This study provides a deeper understanding of the concept of siri'na pacce which also has practical contributions for companies, local communities, and academic literature that want to combine local wisdom with CSR principles.

1. Introduction

1.1 Background

Accounting is a business language that provides financial information about a company. In accounting, the identification, measurement, and communication of financial information about economic entities to interested parties will be carried out. An Accountant must measure performance accurately, fairly, and timely, so that managers and companies can attract investment capital. According to the American Institute of Certified Public Accountants (AICPA) (2009), accounting is the art of recording, classifying, and summarizing transactions and financial events in a certain manner and in monetary terms, including the interpretation of the results. Meanwhile, according to Accounting Principle Board Statement No. 4, Accounting is a service activity that functions to provide quantitative information, generally in monetary terms, regarding an economic entity intended for use in economic decision-making to choose among several alternatives.

However, the development of accounting now is not just about recording and bookkeeping, which makes it seem like accounting is like a robot serving the interests of capital owners and

disregarding the surrounding conditions. (Sylvia, 2014). The company always neglects the natural environment and surrounding communities, claiming they do not directly contribute to the company. In fact, accounting should be explored by providing benefits to the surrounding environment after exploiting natural resources and human resources. Therefore, accounting must cultivate a sense of care for nature in its own way because humans are inherently created with a deep sense within themselves. When a human has eliminated feelings within themselves, they can no longer be called human because feelings are the soul of humanity, and without feelings, a human is just bones wrapped in flesh.

The essence in this writing is focused on the feeling of love given by God to the practitioners of accounting. Love is something abstract, and everyone can express their own definition of love because, in essence, love speaks about feelings—deep feelings that all beings can sense. In the context of philosophy, love is described as a good trait that inherits all goodness, feelings of compassion, and affection. Love can also mean self-sacrifice for the object of affection. When this sense of love is applied by accounting practitioners, it will be very beneficial for the present life and even for future life. According to (Indriasari, 2015), accounting, if built without love, is like a vehicle that only serves as a driver ready to take you anywhere with the principle that reaching the destination is what matters, without caring about the journey taken. Meanwhile, (Mulawarman, 2008) emphasizes in his writing that fundamental education is education with love.

When the practitioners in the world of accounting can apply this sense of love in their daily lives, accounting will be viewed not only as a tool for capital owners but, more than that, accounting will be seen as a tool that can preserve the environment and the surrounding community. Because with this feeling, humans become ashamed to do something that could harm society and even nature. Shame is a form of emotion that exists within humans who want to cover up actions they have previously committed. Indonesia has thousands of islands and thousands of ethnic groups within it, one of which is the Bugis-Makassar tribe. The Bugis-Makassar tribe itself also has something very unique about its taste or something that represents the character of the Bugis-Makassar tribe. Siri'na Pacce is a symbol that the Bugis people hold dear throughout their lives; siri represents shame (self-respect) while pacce represents compassion (not being able to bear to see others suffer), which teaches us about solidarity and social and environmental concern. This is a cultural philosophy of the Bugis Makassar society that is highly esteemed because if the community or an individual does not instill the concept of siri'na pacce, that person will do something harmful to themselves and even impact the community and environment, as they have lost their sense of shame, dignity, and concern for the community and environment.

If love and siri'na pacce are applied, it will lead to awareness with social responsibility. Social responsibility is an obligation for companies to care for the social environment of the company, according to Rismawati (2015) Social responsibility is a necessity for a company because its presence in the midst of society can change the environment in all aspects. According to The World Business Council on Sustainable Development (WBCSD), Corporate Social Responsibility is a commitment from companies to implement behavioral ethics and contribute to sustainable economic development. (sustainable economic development). (Naukoko, 2016) stated that Corporate Social Responsibility is an action or concept carried out by a company (according to the company's capabilities) as a form of their responsibility towards the social/environmental surroundings where the company is located. Ideally, corporate social responsibility is a manifestation of balance in its attention to economic

aspects (profit) and social aspects. (people dan planet). These three aspects are the result of John Elkington's thinking, which is then referred to as the triple bottom line.

Regulations on the implementation of CSR have been established in Law No. 40 of 2007 concerning Limited Liability Companies (LLC Law), which stipulates that if a company conducts business related to resources (both human and natural), it is required to carry out social responsibility; otherwise, it will be subject to sanctions in accordance with the applicable law. The implementation of corporate social responsibility by companies is realized through Corporate Social Responsibility Disclosure (CSRD), which is publicized in the company's annual report (Sari, 2012). The purpose of CSRD is for companies to communicate the social responsibilities they have carried out over a specific period. There are differences in CSRD in each company. The differences are due to the varying characteristics of the companies. The stronger the characteristics a company has in generating social impact for the public, the stronger its fulfillment of social responsibility to the public will be (Veronica, 2009; in (Sari, 2012). The government, through the Ministry of Environment, established the Corporate Performance Rating Program in Environmental Management (PROPER), which has been implemented since 2002 in the field of environmental impact control to enhance the role of companies in environmental preservation programs. The company's environmental performance is measured using colors ranging from the best gold, green, blue, red to the worst black. (Bahri, 2016). The purpose of implementing the PROPER instrument is to boost the improvement of corporate performance specifically in environmental management through the transparency of corporate performance information in managing the environment, in order to achieve an improvement in the quality of the living environment. In a study by (Iriyanto, 2014), it is stated that Indonesia has currently adopted the G3 GRI as the standard for creating sustainability reports. The quality of CSR disclosure is measured from Sustainability Reporting using the Global Reporting Initiative (GRI) indicators, which consist of economic, environmental, labor, human rights, social, and product responsibility aspects. The GRI indicators were chosen because they are a combination of corporate reporting to support sustainable development initiated by the UN through the Coalition for Environmentally Responsible Economics (CERES) and UNEP in 1997, and have been recognized by companies worldwide. (Wang, Heli., Li Tong., Riki Takeuchi, 2016) in their research expressed their appreciation for the rapid growth of CSR by looking at the past experiences of companies that strive to provide balance in the economy. In this case, the balance referred to is the company's orientation that not only pursues profit but also pays attention to the factors that generate that profit. (sumber daya manusia dan sumber daya alam). By instilling the concept of siri'na pacce within oneself, it will be possible to encourage better social responsibility practices. Omran (2015) adds this with the stakeholder theory. (Suwaldiman, 2013) also states that social responsibility is necessary to maintain legitimacy, in accordance with the legitimacy theory.

Research related to the application of local cultural concepts in building CSR such as in the research of Nadiawati and Budiasih (2021) The CSR concept based on local wisdom Tri Hita Karana helps companies improve the social welfare of the surrounding community and increase visitor loyalty. Devi (2021) CSR implementation strategies using a local wisdom approach can be one of the keys to the success and longing of the program. Suardana, et al. (2022) The teachings of "tat twam asi" in Bali have an important meaning in realizing a harmonious life with humans and the environment. CSR based on these teachings can protect

the environment and empower the surrounding community. Rosyidiana, et al. (2023) CSR planning, implementation and evaluation that considers local wisdom can produce sustainable CSR programs.

Siri' na pacce, as a local cultural concept that emphasizes self-esteem (siri') and collective empathy (pacce), has been studied more in social and anthropological contexts. Studies that link this concept to business practices or corporate social responsibility are still rare, thus opening up space to understand how this value is applied in the context of modern organizations. Most culture-based CSR studies only touch on practical implementation without delving deeper into the underlying cultural philosophical framework. This creates a gap between theory and practice, especially in understanding the essence of local values such as siri' na pacce. In global CSR literature, approaches are often homogeneous without considering different local contexts. This study will fill the gap by highlighting the local framework of siri' na pacce as a unique concept relevant to CSR, providing an alternative to a uniform global approach. There is no theoretical model specifically designed to explain the relationship between siri' na pacce and social responsibility practices. This study will build a new concept that bridges this gap, contributing to the development of local culture-based CSR theory.

Studies on social responsibility usually use global theoretical approaches such as Triple Bottom Line or Stakeholder Theory. Integrating siri' na pacce as a local framework for CSR is an original contribution that has not been widely discussed in the literature, especially in Indonesia and more specifically in the context of Bugis-Makassar culture. Most culture-based CSR studies only highlight its practical aspects without exploring its philosophical roots. This study is different because it explores the deep essence of siri' na pacce to find its relevance in CSR practices, providing depth and originality that are rarely found. Thus, this study is not only original in terms of concept but also has practical contributions to companies, local communities, and academic literature that want to combine local wisdom with CSR principles.

1.2 Problem Statement

Based on the background above, it can be seen that accounting today, in the eyes of society, is nothing more than a mere subject, which only revolves around the issue of recording and bookkeeping, no more than a robot. By instilling a sense of shame (siri') within oneself, it will motivate one to do good deeds. With the spirit of pacce, this will be manifested in the form of loving God's creations, which include humans and the universe, to prove that accounting should not be underestimated. Accounting is a field of science that encompasses both science and intuition within it. Thus, the problem can be formulated:

1. How is the form of social responsibility motivation viewed from a theoretical aspect?
2. How is social responsibility viewed from the aspect of siri'na pacce?

1.3 Objectives and Scope

The purpose of this research is to examine how social responsibility is viewed from a theoretical perspective and how social responsibility is viewed from the culture of siri'na pacce.

2. Literature Review

Legitimacy Theory

Legitimacy theory is another theory underlying CSR and is closely related to stakeholder theory. Legitimacy changes in response to changes in the environment and society surrounding the company. (Dowling and Pfeffer 1975: 122 in (Lindawaty ang swat Lin, 2015). Changes in social values and social norms due to the development of human civilization are one example that underlies the movement away from orthodoxy. Lindblom 1994: 13-16 inches (Lindawaty and swat Lin, 2015). We continually strive to operate according to the norms of the society or environment in which we operate (Deegan 2004). Furthermore, organizational legitimacy is given to businesses by society and can be seen as what businesses want or seek from society, which is a profit or potential resource for their survival (O' Donovan 2002: 344 inches (Lindawati Ann Swat Lin, 2015).

The difference between corporate values and societal values is often referred to as the "legitimacy gap," which will affect the company's ability to continue its business activities. (Lesmana dan Tarigan 2014: 108 dalam Lindawaty 2015) If corporate activities align with society's expectations, there will be harmony, including alignment with social values and norms, and vice versa.

Legitimacy is considered a way to maintain the survival of an organization achieved through actions that comply with regulations and are widely accepted by society (O'Donovan 2002). However, companies tend to use environmental performance and environmental information disclosure merely to gain legitimacy from society for their activities (Ghozali and Chariri 2007 in Lindawaty 2015), rather than as a form of awareness of their responsibility towards society for the activities they conduct. Companies have a social contract with the community in their business environment, and through such disclosures, it is expected that companies will gain legitimacy from society, which will impact the company's survival. Reverte (2009) also supports this view, stating that the legitimacy theory explicitly acknowledges that businesses are bound by a social contract that makes companies agree to demonstrate various social activities. Through such disclosures, it is expected that companies will gain legitimacy from society, which will impact the company's survival.

A legitimacy can be obtained when there is an alignment between the existence of the company that does not disrupt or is in accordance with the existing value system in society and the environment, so that when there is a shift towards misalignment, it will threaten the company's legitimacy (Deegan, et.al. 2002 in Lindawaty 2015). With the existence of an implicit social contract between the company and society, CSR disclosure can serve as a communication medium between the two, which is expected to improve the company's legitimacy, increase the company's profits in the future, and ensure the company's going concern.

According to this theory, companies will engage in CSR activities due to social, political, and economic pressures from outside the company by doing what society wants and what regulations require. So the company will balance those demands. Suwaldiman (2013) in his research states that organizations or companies engage in certain activities, including information disclosure, in order to obtain legitimacy from the surrounding community where the organization or company operates. This is in line with the legitimacy theory, which states that companies not only pay attention to the interests of investors but also to the interests of the public.

Organizational legitimacy can be seen as something given by society to the company and something that the company desires or seeks from society. (Bahri dan Cahyani, 2016). A company is considered part of the social system because its survival and success depend on the alignment of its activities with societal expectations. If the company fails to meet public expectations, the consequence will impact the company's survival. The expectations of society

today are not only to see financial performance but also to see how a company can shape its accountability towards social and environmental performance. Bahri and Cahyani (2016) further added that a company must be able to demonstrate its accountability related to the type of performance that receives the most public attention. Accountability encompasses two obligations and responsibilities, namely the responsibility to perform certain actions and the responsibility to provide information regarding those actions. Accountability and legitimacy are two closely related concepts, and both will be the main focus in various forms of public reporting.

In an effort to gain legitimacy, the company engages in social and environmental activities that have accounting implications on reporting and disclosure in the company's annual report through published social and environmental reporting. The legitimacy theory asserts that companies continuously strive to ensure that they operate in accordance with the values present in the society or environment where the company is located, where they seek to ensure that the company's activities are accepted by external parties as something legal. Therefore, this legitimacy theory emphasizes that companies, in carrying out their activities, need to consider the alignment of norms and social values so that they can be recognized and accepted in their environment. This is important to maintain the existence of a company. Thus, legitimacy is considered a benefit or potential resource for the company to sustain itself. (Sari, 2012).

Stakeholder Theory

Stakeholder Theory in CSR. Disclosure of financial, social, and environmental information is a dialogue between the company and its stakeholders and provides information about the company's activities that can change perceptions and expectations (Adam and McNicholas 2007 in Lindawaty 2015). This disclosure is made with the hope of meeting the information needs of stakeholders and gaining their support for the survival of the company. The better the CSR disclosure by the company, the more support stakeholders will provide to the company for all its activities aimed at improving performance and achieving the company's expected profits. The first thing about stakeholder theory is that stakeholders are a system explicitly based on the view of an organization and its environment, regarding the complex and dynamic interdependence between the two. Stakeholders and organizations influence each other, which can be seen in their social relationship characterized by responsibility and accountability. (Marzully Nur & Denies Priantinah, 2012). Therefore, the organization has accountability towards its stakeholders.

The concept of corporate social responsibility has been recognized since the 1970s and is generally known as stakeholder theory. The term stakeholder was first introduced by the Stanford Research Institute (SRI) in 1963 (Freeman 1984). According to Freeman (1984:46) in Lindawaty (2015), a stakeholder is defined as an organization, group, or individual who can be influenced by and can influence the organization's objectives.

The definition of stakeholders can be explained based on their classification. According to Kasali (2005), stakeholders are classified into several types; internal stakeholders are those who are within the organization's environment, such as employees, managers, and shareholders, while distributors or suppliers, consumers or customers, the community, and the government are included as external stakeholders because they are outside the organization's environment. Primary stakeholders are those that the company must pay attention to, and secondary stakeholders are less important stakeholders, while marginal stakeholders are those that are often neglected by the company. (Hadi 2011: 110 dalam Lindawaty 2015).

The basic premise of stakeholder theory is that the stronger the corporate relationship, the better the corporate business will be. Conversely, the worse the corporate relationship, the more difficult it will be. A strong relationship with stakeholders is based on trust, respect, and cooperation. The stakeholder theory is a strategic management concept, aimed at helping

corporations strengthen relationships with external groups and develop competitive advantages. (Totok Mardikanto, 2014).

The existence of a company is greatly influenced by the support given by stakeholders to that company. Gray, Kouhy, and Adams stated that the survival of the company depends on stakeholder support, so the company's activities are aimed at seeking that support. The more powerful the stakeholder, the greater the company's effort to adapt. Social disclosure is considered part of the dialogue between the company and its stakeholders.

CSR activities according to stakeholder theory are carried out to accommodate the desires and needs of stakeholders so that the company can operate well with the full support of these stakeholders. According to Bahri and Cahyani (2016), the emergence of stakeholder theory is caused by a condition (law) that prioritizes the interests of shareholders and, conversely, relegates the interests of suppliers, customers, employees, and the surrounding community to a secondary position.

Stakeholder theory states that a company is a social entity that operates not for its own benefit but also to provide benefits to stakeholders. Stakeholders are all parties, both internal and external, that have a relationship, whether influencing or being influenced, directly or indirectly, by the company. The above definition of stakeholders implies that companies should pay attention to stakeholders, as they are parties that influence and are influenced, both directly and indirectly, by the activities and policies adopted and implemented by the company. (Retno dan Priantinah, 2012) If the company does not pay attention to stakeholders, it is not impossible that it will face protests and could eliminate stakeholder legitimacy.

Stakeholder theory assumes that the existence of a company is determined by its stakeholders. The company is trying to seek justification from stakeholders in conducting its operations. By understanding what the stakeholders want, the manager can formulate a flexible corporate strategy. One manifestation of corporate strategy is the implementation of CSR programs and their disclosure in the annual report. Social disclosure can be considered a form of dialogue between management and stakeholders. (Astuti, 2015). (Omran, 2015) added that stakeholder theory must be actively applied within its business organization, especially towards its social environment.

Old-corporate connection emphasizes the usage of company exercises independently, where each work inside a company performs its assignments without solidarity among those capacities. The relationship with parties exterior the company is as it were short-term and constrained to value-based connections without participation to make common benefits. This approach creates numerous clashes for the company since it in a roundabout way isolates itself from partners, both inner and outside. The New-corporate connection approach emphasizes collaboration between the company and all its partners. The relationship with inner partners is built on the concept of shared advantage, whereas the relationship with outside partners is useful and based on association. Subsequently, it can be said that the new-corporate connection approach dispenses with the remove between the company's partners. The company not avoids itself from the partners, so with this type of relationship, the company's heading and objectives are not situated towards amassing riches but or maybe towards accomplishing feasible advancement. (Lesmana dan Tarigan 2014: 108 dalam Lindawaty 2015). it can be concluded that the partner hypothesis could be a hypothesis that states that the maintainability of a company is indistinguishable from the part of partners, both inner and outside, with different foundations and diverse interface from each partner. CSR can ended up a company's methodology to meet the interface of partners with respect to non-financial data around the social and natural impacts emerging from the company's exercises. The way better the CSR divulgence by the company, the more partners will completely back the company in all its exercises pointed at progressing execution and accomplishing the anticipated benefit.

Corporate Social Responsibility

The definition of CSR places more emphasis on the understanding of a company's commitment to ensuring its sustainability, not only focusing on financial achievements but also maintaining harmonious and balanced relationships with the values, norms, culture of the local community, and the environment. (Lindawaty 2015). Wibisono (2007) defines CSR as a sustainable commitment by the business world to act ethically and contribute to the economic development of local communities or the wider society, along with improving the living standards of workers and their families. According to Kotler and Lee (2005), it is considered a company's commitment to enhancing community welfare through good business practices and contributing part of the company's resources.

Indonesia, as a country composed of various cultural and environmental blends, recognizes the importance of preserving the environment, especially for companies whose activities are closely related to the environment. Before 2007, the disclosure of corporate social responsibility was still voluntary. This is what then led the Indonesian government in 2007 to issue Law Number 40 of 2007 and Law Number 25 of 2007 concerning Investment. According to Law Number 40 of 2007, CSR or Corporate Social Responsibility and Environmental Responsibility is the Company's commitment to participate in sustainable economic development to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and society in general. Meanwhile, Law Number 25 of 2007 defines CSR as the inherent responsibility of every investment company to maintain harmonious, balanced, and appropriate relationships with the environment, values, norms, and culture of the local community. (Lindawaty 2015).

Corporate social responsibility ideally serves as a balancing act performed by the company towards the surrounding community. This is because the presence of a company in a community will bring various impacts (multiplier effect), namely social, cultural, and economic impacts. (Rismawati., 2015). Corporate social responsibility is a form of action that stems from the company's ethical considerations aimed at improving the economy, accompanied by the enhancement of the quality of life for employees and their families, as well as the improvement of the quality of life for the surrounding community and society at large. Corporate Social Responsibility as one of the concepts in accounting is a form of social disclosure of the company's operational activities, which is considered a strategy for the company's sustainability. For companies, CSR is viewed from three different perspectives. First, CSR is considered a strategic step that can bring benefits to the entity. Second, as an obligation because it has been reinforced by legal foundations. Third, those who do it beyond compliance because the company feels like part of the community.

Ideally, good CSR combines the four principles of good corporate governance, namely fairness, transparency, accountability, and responsibility, harmoniously. (Fatmawatie, 2015). Fairness in the sense that there is no discrimination between minority and majority shareholders, and it does not differentiate between the interests of stakeholders and shareholders, including in terms of information disclosure. Transparency in the presentation of accurate and timely financial reports. Accountability is manifested in the form of the functions and authorities of the GMS, commissioners, and directors that must be accountable. Responsibility, especially towards parties affected by the entity's operational activities.

CSR is caught on as a frame of commitment by the company to move forward the quality of life of representatives, nearby communities, and society at huge as a commitment to economical financial improvement, reflected through great trade hones. CSR divulgence at that point gets to be a medium for the company to supply data on different angles past money related ones, such as social and natural aspects, which cannot be verifiably clarified in each component of the company's monetary report to partners or shareholders.

Disclosure is the conveyance of information intended for parties deemed to have an interest and need it as a basis for subsequent actions. The purpose of Corporate Social Responsibility Disclosure is for the company to communicate the social responsibilities it has undertaken during a specific period. (Sari, 2012). CSR disclosure can be carried out by companies through annual reports that include the company's social responsibility report for the current year. Referring to the primary regulation or regulation, namely the decision letter of the chairman of BAPEPAM No.38/PM/1996, there are two types of disclosures in the company's annual report, namely: Mandatory disclosure and voluntary disclosure. In Law No. 8/PM/1995, mandatory disclosure is the disclosure required by government regulations. For issuers after going public, mandatory disclosures are the minimum disclosures required by applicable accounting standards. Mandatory disclosures after going public can occur as long as the company remains a public company. Voluntary disclosure is the disclosure made by a company beyond what is required by accounting standards or regulatory body regulations. Previous research shows that the disclosure of social responsibility is influenced by several factors, which can be indicated by the characteristics of the company. From previous research, it can also be known that the disclosure of social responsibility is still voluntary. (voluntary disclosure). This is due to the lack of strong regulations requiring companies to report and disclose social responsibility in their financial statements.

CSR disclosure is measured by Sustainability Reporting using the Global Reporting Initiative (GRI) indicators, which consist of economic, environmental, labor, human rights, societal, and product responsibility aspects.(Cheng, 2011) clearly state that the CSR reporting concept initiated by GRI is the sustainability report concept that emerged as a result of the sustainability development concept. In the sustainability report, the triple bottom line method is used, which not only reports something measured from an economic perspective but also from economic, social, and environmental perspectives. According to (Sulistyowati., 2015), in addition to pursuing profit, companies must also pay attention to and engage in fulfilling community welfare (people) and actively contribute to environmental sustainability. (planet). This idea is a result of the three impacts of the company's operations, namely economic, social, and environmental. GRI Guidelines state that companies must explain the impact of their activities on the economy, environment, and society in the standard disclosures section. These three dimensions were then expanded into six dimensions, namely: economy, environment, labor practices, human rights, society, and product responsibility.

3. Methodology

This study uses qualitative methods and uses inductive, constructionist, and interpretive strategies. Qualitative research usually focuses on words rather than quantifying the data collected and analyzed (Creswell 2014). A systematic literature review was conducted to find theoretical, contextual, and methodological inconsistencies, differences, and advances in research. This process begins with searching for relevant articles, applying inclusion or exclusion standards, using observational methodology, and then concluding the results (Nwachukwu 2022).

Literature studies are used to examine the topic of Corporate Social Responsibility (CSR) in Indonesia from a theoretical and cultural perspective. Intended to examine the application of the concept of social responsibility from a theoretical and cultural perspective siri'na pacce to open up future research directions on social responsibility. Furthermore, the research articles reviewed are articles published in national and international journals and are articles about CSR based on local cultural concepts.

4. Results and Discussion

Motivation for Companies to Engage in Social Responsibility from a Theoretical Perspective

CSR can be defined as a commitment to conducting business by considering social aspects, norms, and applicable ethics, not only in the surrounding environment but also in a broader internal and external scope. (Kusniadji, 2011). The development of CSR in the Indonesian context can be viewed from two different perspectives. First, the implementation of CSR is indeed a discretionary business practice. This means that the implementation of CSR largely comes from the company's initiative and is not an activity mandated by the prevailing laws and regulations in Indonesia. Second, the implementation of CSR is something that is mandatory.

So far, social responsibility has often been associated with efforts to increase the company's value and maintain the company's image. The pressure from stakeholders and regulations outlined in the Company Law Article 74, which governs social and environmental responsibility, and also based on the Investment Law No. 25 of 2007 Article 15 and 34, it is stated that companies that do not implement CSR will be subject to administrative sanctions in the form of written warnings, cancellation of business activities, suspension of business activities, and finally, revocation of business permits. That has clearly become a guideline for fulfilling its social responsibility, depending on whether the company views it as motivation or obligation.

In the research by (Soewarno, 2009), it is clearly stated that CSR can make stakeholders feel valued by the company and subsequently sympathize with the company, allowing the company's economic efforts to proceed smoothly without significant confrontation from its stakeholders. In accordance with the stakeholder theory, which explicitly states that a company's accountability is not only to shareholders but also requires the company to involve stakeholders as subjects in fulfilling social responsibility.

CSR can also improve the company's image, allowing the company to increase sales and profits in the long term. Due to pressure from stakeholders, the company will engage in CSR and subsequently publish a CSR report, and as a result, the company will gain an image as a business that pays attention to environmental needs and is socially responsible. The further impact is that customers become more loyal, potential investors will gladly invest their funds, creditors and suppliers will happily cooperate with the company, environmental activists will have no grounds for protest, and the surrounding community will be pleased. In the long run, the company will gain profit because its products are loved by customers, resulting from the company's improving image. When a company has gained attention from various parties, it is likely that the motivation to engage in CSR will increase because the input, output, and outcome will be balanced. In the sense that everything managed by the company and processed for public use will have a positive impact on both parties. (perusahaan dan masyarakat). The company will gain a good image and reap profits, and the community will not feel disadvantaged by the company's feedback.

Nowadays, many companies have their own awareness to implement various ways in carrying out CSR, such as: using environmentally friendly machines, using recyclable raw materials, rehabilitating land that has previously been environmentally damaged due to the company's past actions, treating employees without discrimination, respecting human rights, showing that they only buy products from suppliers who do not employ underage workers,

donating for charitable purposes, and various other actions that demonstrate that the company is truly socially responsible to its stakeholders.

The motivation for companies to implement Corporate Social Responsibility (CSR) can be seen as either a voluntary initiative or an obligation regulated by laws, such as Article 74 of the Limited Liability Company Law and Law No. 25 of 2007 on Investment. CSR not only fulfills legal requirements but also reflects the company's accountability to stakeholders, as explained in stakeholder theory. By implementing CSR, companies can enhance their positive image, which impacts customer loyalty, attracts investors, fosters good relationships with creditors and suppliers, and reduces conflicts with communities and environmental advocates. Various measures, such as using environmentally friendly technology, respecting human rights, and rehabilitating damaged land, demonstrate a company's commitment to sustainability. Overall, CSR creates a mutually beneficial synergy, where companies gain a positive reputation and long-term profits while society and the environment benefit tangibly from the company's contributions.

Social Responsibility from the Aspect of Siri'Na Pacce

The influence of globalization on teenagers often causes those who are unprepared to lose their regional identity, especially in the Bugis-Makassar area. As a result, many young people today are completely unaware of their own languages and cultures. It's no wonder that the misunderstanding of cultural values has led many of today's youth or students to lack manners, be disrespectful, and lack courtesy. For the older generation, there is now concern that if this culture, which has a significant positive impact, continues to fade, the nation's identity will be threatened in the future.

In the culture of South Sulawesi (Bugis, Makassar, Mandar, and Tana Toraja), there is a term or kind of jargon that reflects the identity and character of the people of South Sulawesi, namely Siri' Na Pacce. Literally, Siri' means: Sense of Shame (dignity), while Pacce or in Bugis language called Pesse means: Pain/Sharp. (Keras, Kokoh pendirian). So Pacce means a kind of emotional intelligence to empathize with the pain or suffering of others in the community. (solidaritas dan empati).

The word Siri', in Makassar or Bugis language, means "shame." Meanwhile, Pacce (Bugis: Pesse) can mean "not having the heart" or "pity" or "sympathy." The structure of Siri' in Bugis or Makassar culture has four categories, namely (1) Siri' Ripakasiri', (2) Siri' Mappakasiri'siri', (3) Siri' Tappela' Siri (Bugis: Teddeng Siri'), and (4) Siri' Mate Siri'. Then, to complement these four structures of Siri', Pacce or Pesse occupies a place, thus forming a culture (character) known as Siri' Na Pacce.

Siri' Ripakasiri' is the Siri' that is related to personal self-esteem, as well as the self-esteem or dignity and honor of the family. This type of Siri' is something that is taboo and forbidden to violate because the stakes are life itself. As an example in this case, it is about abducting a girl. (kawin lari). Therefore, those who elope, whether male or female, must be killed, especially by the girl's family (the girl who was eloped with) because they have brought shame to the family. Another example is cases of violence, such as assault or murder, where the party or family of the victim, feeling their honor (Siri'na) has been violated, is obliged to restore it, even if it means they must kill or be killed. A debt of blood must be repaid with blood, a debt of life must be repaid with life.

In the belief of the Bugis/Makassar people, those who die killed while upholding Siri' are considered martyrs, or what they call Mate Risantangi or Mate Rigollai, which means that their death is akin to a death wrapped in coconut milk or sugar. And that is the true essence of a Knight. Regarding this matter, the Criminal Judges (the Dutch) during the colonial era could not understand why the Bugis/Makassarese were so proud and chivalrously admitted in front of the criminal court that they had committed premeditated murder, even though they knew that the penalty was very severe compared to ordinary murder. (pembunuhan yang tidak direncanakan sebagaimana diatur dalam pasal 338 KUHP). Logically, others cannot understand this, except for those who have truly grasped the meaning of Siri'.

To understand the importance of maintaining Siri' for the category of Siri' Ripakasiri', consider the following philosophy. Sirikaji nanimmantang attalasa' ri linoa, punna tenamo siri'nu matemako kaniakkangngami angga'na olo-oloka. It means, just because of our Siri' we continue to live (exist), if there is no more shame then this life becomes disgraceful like that of an animal, even more disgraceful than an animal.

Siri' Mappakasiri'siri', this type of Siri' is related to work ethic. In Bugis philosophy, it is stated, "Narekko degaga siri'mu, inrengko siri'." This means, if you have no shame, then borrow it from someone who still has a sense of shame (Siri'). Conversely, "Narekko engka siri'mu, aja' mumapakasiri'-siri." This means, if you have shame, then do not bring shame. (malu-maluin).

Work hard, so that the dignity and honor of the family are elevated. Don't be a beggar, because it means making your family feel ashamed or embarrassed. Things related to Siri' Mappakasiri'siri' and its connection to a strong work ethic are stories about the success of the Bugis and Makassar people in their ventures abroad.Driven and motivated by the spirit of siri', as the Makassarese say, "Takunjunga bangun turu' naku gunciri' gulingku kualleangngangi tallanga na towaliya." This means, as soon as the eyes open (wake up in the morning), steer the helm, set the destination where the feet will step, and resolve with determination, "Better to sink than to turn back (go home) before achieving the dream." Or, once the sails are set, the ship will not retreat to the shore until the island of hope is reached.

In addition, Siri' Mappakasiri'siri' can also prevent someone from doing things that are contrary to the law, moral values, religion, customs, and other actions that can harm humans and humanity itself. One of the Bugis philosophies in community life is "Mali' siparampe, malilu sipakainga," and "Pada idi' pada elo' sipatuo sipatokkong" or "Pada idi pada elo' sipatuo sipatottong." It means that when a family member or relative is in trouble or facing a disaster, the other family members help out. And, if someone tends to fall into a pit of disgrace due to a mistake, then the other family members are obliged to warn and correct them.

Siri' Tappela' Siri' (Makassar) or Siri' Teddeng Siri' (Bugis) means that a person's sense of shame is "disturbed" due to something. For example, when someone has a debt and has promised to pay it, the debtor will try their utmost to keep their promise or pay their debt as per the agreed time. (disepakati). When the specified time arrives, if the debtor fails to keep their promise, it means they have embarrassed themselves.

Bugis or Makassar people who still uphold the values of Siri', when in debt, do not need to be reminded. Because, without being asked, he will come by himself to pay it. Siri' Mate Siri' Siri' that one is related to faith. In the view of the Bugis/Makassar people, someone whose siri'

is mate is a person who no longer has any sense of shame (faith) within themselves. People like this will never feel ashamed, or what is commonly referred to as a living dead carcass. How despicable and contemptible people like this are in society. The foul smell will be detected everywhere. Not only in the Palace environment, in Senayan, even in places of worship, the foul smell will also be pungent. Corruption, collusion, and nepotism, buying and selling decisions, budget mafia, tax mafia, and other mafias will always color media coverage every day. God forbid.

Pacce (Bugis: Pesse). Pacce or Pesse is a set of values that originated and is embraced by the Bugis/Makassar community. Passe was born and motivated by the cultural values of Siri'. (malu). For example, if a child disobeys their parents (bringing shame to the family), the child who has brought shame (siri') is expelled and removed from the family register. However, if at some point, when the parents hear, let alone see their child suffering and living in destitution, they will take the child back. Ashamed and unable to bear seeing her child suffer. Punna tena siri'nu pa'niaki paccenu. It means that even though you are angry because the child has embarrassed the family, it is even more shameful to see your child suffer. If you are not ashamed, awaken the feeling of pity in your heart. (Paccenu). Children are a trust from Allah, do not waste them. Pacce' in its literal sense means "pain," but in its cultural meaning, pacce also signifies compassion, humanity, empathy, a desire to help, and universal humanism. So, pacce' is a feeling (statement) of solidarity that arises from the heart and can stimulate action.

This is the ethos (way of life) of the Bugis-Makassar people as their moral statement. Pacce' is directed outward from oneself, while siri' is directed inward into oneself. Siri' and pacce' are what guide the behavior of the community in their daily interactions, serving as the "motor" that drives the manifestation of cultural patterns and social systems.Through the fundamental background of the life of siri' na pacce', this becomes the pattern of behavior in thinking, feeling, acting, and carrying out activities in building oneself into a human being. Also in human relationships within society. Between siri' and pacce', they are intertwined in the fabric of life, complementing each other, and cannot be separated from one another. By understanding the meaning of siri' and pacce', there are positive aspects that can be taken as a concept for the formation of national law, where in this philosophy the values of humanity are highly esteemed – being fair to oneself and to others – how to live while still considering the interests of others. Comparing the concepts of siri' and pacce'ini with Plato's view of justice (428-348 BC) who observed that justice is but the interest of the stronger.

Values are something that is greatly needed in every aspect of life and in the context of law, these values serve as the foundation or reference in law enforcement. These values live within a society and become the philosophy of life in certain communities. The Bugis community has a life philosophy that they highly uphold, which is siri' na pacce'. Siri' na pacce' in the Bugis community is highly esteemed as a philosophy in all aspects of life, and this also applies to the aspect of the community's obedience to certain rules (laws). The understanding of this value (siri' na pacce') greatly influences the community in their legal life. Siri', which is the concept of legal awareness and philosophy of the Bugis-Makassar people, is something considered sacred.

Siri' na Pacce (Makassar language) or Siri' na Pesse' (Bugis language) are two words that cannot be separated from the character of the Bugis-Makassar people in navigating life in this world. So sacred is that word, that if someone loses their Siri' or De'ni gaga Siri'na, then their life as a human being becomes meaningless. Even the Bugis-Makassar people believe that they are the same as olo' kolo'e. (seperti binatang). Bugis proverb says: Siri'mi Narituo (karena malu kita hidup).

Therefore, if someone does not instill the culture of siri' na pacce as their identity, that person may lack honor and humanity. Furthermore, if the younger generation instills the culture of siri' na pacce, it will not only foster dignity, honor, and self-esteem as a human being, but also cultivate humility and leadership qualities that are aspired to by the entire community in each individual.

It does not mean that the Siri' na pacce culture is only for the Bugis-Makassar people, but the entire Indonesian society and even people all over the world should instill this culture because fundamentally, cultures like Siri' na pacce are not only found in South Sulawesi, but throughout the cultural regions of Indonesia, each with its own dignity and cultural guidelines, albeit with different terms, even though the vision, mission, and meaning are essentially the same. If this culture is adopted by everyone, then there will be no damage done to nature.

The *Siri' na Pacce* philosophy of the Bugis-Makassar community, which embodies a sense of shame (dignity) and compassion (empathy), holds strong relevance to Corporate Social Responsibility (CSR). In the context of CSR, the values of *Siri' na Pacce* can serve as an ethical foundation that encourages companies to act responsibly, fairly, and with care for society and the environment. The sense of shame in *Siri'* reminds companies to maintain integrity, while *Pacce* fosters empathy and solidarity in responding to the social and environmental impacts of their operations.

By integrating the values of *Siri' na Pacce*, companies can enhance their motivation to implement CSR, not merely as a legal obligation but as a moral commitment to achieving a balance between economic, social, and environmental interests. This enables companies to build a positive image, strengthen relationships with stakeholders, and create long-term positive impacts that are mutually beneficial for both the company and the community. As a local philosophy, *Siri' na Pacce* has the potential to enrich global CSR practices by embedding sustainability values that honor human dignity and environmental balance.

This research is in line with the research concept of Rasyidiana, et al. (2023) which explains the concept of local wisdom in the implementation of CSR, namely the Tri Hita Karana concept. Profit (Parahyangan) If the company's goal is for profit, this principle teaches that the goal of human life is to achieve complete happiness. The Parahyangan principle teaches to build a good relationship with God. This principle will not only be related to profit, but is more directed towards the concept of desire. People (Pawongan) contain recommendations for humans to always develop the qualities of wisdom, wisdom, nobility in social interactions between fellow creatures that prioritize human harmony. This principle is the basis for morals in interacting with fellow humans. Planet (Palemahan) teaches that humans must be at one with nature in a harmonious and balanced way. Harmony must be realized by humans with the universe or the surrounding environment. This is implemented through actions that do not damage and minimize environmental impacts. Suardana, et al. (2022) another implementation of the Pawongan teaching is mutual assistance and respect between companies and the community or with their business competitors. This is an implementation of the teachings of karmapha, which means cause and effect, and tat-twam-asi, which teaches that I am you and you are me, which means that when we hurt others, it is the same as hurting ourselves.

5. Conclusion

The concept of siri' (self-esteem) and pacce (collective empathy) originating from Bugis-Makassar culture are noble values that can be a strong foundation in building social responsibility. Siri encourages individuals or organizations to maintain integrity and reputation through moral actions, while pacce instills a sense of responsibility for the welfare of the surrounding community. Siri' na pacce provides a philosophical framework that focuses on the balance between moral responsibility and empathy for the needs of the community. This value can be integrated into the implementation of CSR that is more contextual, relevant, and has a positive impact on the local community.

This study builds a new concept that places siri' na pacce as the core of the social decision-making process. This model emphasizes the reciprocal relationship between companies and communities, where the success of the company is not only measured by economic profit but also by its contribution to maintaining cultural self-esteem and community welfare. This study emphasizes the importance of integrating local wisdom into the CSR framework, so that social responsibility practices are not only formalities but also reflect the company's moral and cultural commitment to the surrounding community.

6. Recommendation

This paper contributes by introducing a local cultural perspective in the implementation of CSR and provides a unique ethical foundation for social responsibility in accounting. This approach enriches the CSR literature in Indonesia and shows how local values can be applied in more sustainable business practices. In addition, the results of the study recommend that companies operating in the Bugis-Makassar cultural area adopt the concept of siri' na pacce as a CSR framework. Siri' na pacce is not only relevant in social life but also has great potential to be applied in the context of organizations and businesses. Further research can expand these findings by exploring other cultural values in Indonesia to build a CSR approach based on local wisdom.

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