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# REINTERPRETING CORPORATE SOCIAL RESPONSIBILITY AS A SUSTAINABILITY STRATEGY: A CONCEPTUAL REVIEW FROM THE RISAL PERSPECTIVE IN INDONESIA

**Risal Risal[1], Dahniyar Daud[2], Marwah Yusuf[3]**
[1,2,3]Sekolah Tinggi Ilmu Ekonomi Makassar Bongaya, Makassar, Indonesia
Corresponding author: risal@wirabhaktimakassar.ac.id

***Abstract:*** *Corporate Social Responsibility (CSR) in Indonesia has shifted from being merely a legal obligation to a strategic instrument of sustainability. Regulations such as Law No. 40 of 2007 and Government Regulation No. 47 of 2012 mandate CSR implementation, yet practices in the field often remain symbolic. This article elaborates on the meaning of CSR from the "RISAL" perspective (Relevance of Environmental Accounting Strategy Implementation), emphasizing the integration of CSR with environmental accounting. The research method used is literature review with descriptive qualitative analysis. The findings highlight four key dimensions: (1) anxiety due to CSR being trapped in administrative compliance, (2) the need to search for clarity of meaning so CSR becomes an instrument of sustainability, (3) CSR as a compass guiding companies toward the horizon of the triple bottom line, and (4) small footprints of CSR programs that can create big waves in social legitimacy and business sustainability. This article demonstrates that CSR functions optimally not when limited to the normative domain, but when operationalized as a substantive and measurable sustainability strategy.*

***Keywords:*** *Corporate Social Responsibility, RISAL, Environmental Accounting, Sustainability*

**Abstrak:** Corporate Social Responsibility (CSR) di Indonesia telah mengalami pergeseran makna dari sekadar kewajiban hukum menuju instrumen strategis keberlanjutan. Regulasi seperti Undang-Undang Nomor 40 Tahun 2007 dan Peraturan Pemerintah Nomor 47 Tahun 2012 telah mewajibkan pelaksanaan CSR, namun praktik di lapangan sering kali masih bersifat simbolis. Artikel ini menguraikan makna CSR dalam perspektif "RISAL" (Relevansi Implementasi Strategi Akuntansi Lingkungan) yang menekankan pentingnya integrasi CSR dengan akuntansi lingkungan. Metode penelitian yang digunakan adalah studi literatur dengan analisis deskriptif kualitatif. Hasil kajian menunjukkan empat dimensi utama: (1) kegelisahan karena CSR yang terjebak dalam kepatuhan administratif, (2) kebutuhan mencari titik terang makna agar CSR menjadi instrumen keberlanjutan, (3) CSR sebagai kompas yang mengarahkan perusahaan pada horizon triple bottom line, dan (4) jejak kecil dari program CSR yang mampu menimbulkan gelombang besar dalam legitimasi sosial dan keberlanjutan bisnis. Artikel ini menegaskan bahwa CSR tidak boleh berhenti pada ranah normatif, melainkan harus dihidupi sebagai strategi keberlanjutan yang bermakna.

**Kata Kunci:** Corporate Social Responsibility, RISAL, Akuntansi Lingkungan, Keberlanjutan

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## 1. INTRODUCTION

Modern business civilization is no longer measured solely by its ability to generate economic profit, but also by its contribution to the sustainability of surrounding communities and the environment. On a global scale, this demand gave rise to the concept of Corporate Social Responsibility (CSR), which has evolved from a mere philanthropic commitment into a business sustainability strategy. This concept was further strengthened by the emergence of the Triple Bottom Line idea (Elkington, 1998), which demands companies to balance three main dimensions: profit, people, and planet. In Indonesia, the urgency of CSR gained strong legal legitimacy following various environmental crises caused by corporate activities in the early 2000s. The government responded to this phenomenon by enacting Law Number 40 of 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012, which made social and environmental responsibility a normative obligation legally binding for business entities related to natural resources.

However, there is a significant research gap between the ideality of legal concepts and the reality of practices in the field. Despite being mandated by regulations, CSR implementation is often trapped in mere administrative compliance and criticized as an "empty promise" that prioritizes image over creating real impact (Campbell & Helleloid, 2016). From the perspective of Legitimacy Theory (Suchman, 1995), many companies carry out CSR solely as an effort to maintain social legitimacy and avoid public pressure, without truly internalizing sustainability values (Wati et al., 2021). Furthermore, critical studies highlight that CSR reporting practices are often misused as a greenwashing instrument, where companies create the illusion of social responsibility through beautiful reports on paper, while their operations potentially continue to exploit the environment (Egbon, 2017; O'Dwyer & Unerman, 2020).

The weakness of previous CSR practices and literature lies in the lack of strong integration between social commitments and valid measurement systems. Stakeholder Theory (Freeman, 1984) has indeed affirmed that companies are responsible to all stakeholders (society and the environment), not just shareholders. However, CSR requires a precise measurement mechanism so that its impact does not just become a qualitative narrative (Dea & Nufaisa, 2024). This is where Environmental Accounting plays a crucial role in providing such a measurement system. According to Schaltegger and Burritt (2017), environmental accounting provides an objective framework to identify, measure, and report the costs and environmental impacts of business activities transparently. Unfortunately, previous research indicates that environmental accounting reporting and CSR expenditures in Indonesia are still implemented partially and are often unaligned (Susanto & Meiryani, 2019; Yasrawan & Werastuti, 2022).

To address this theoretical and practical impasse, this study introduces a new perspective through the RISAL (Relevansi Implementasi Strategi Akuntansi Lingkungan / Relevance of Environmental Accounting Strategy Implementation) conceptual framework. RISAL is not just a narrative acronym, but a comprehensive analytical model designed to bridge the gap between CSR practices and Environmental

Accounting. Unlike Law No. 40 of 2007, which focuses only on legal (normative) obligations, or the Triple Bottom Line concept, which is universal, the RISAL model operationalizes sustainability into five tactical evaluation indicators: Relevance to local needs, Participatory Implementation, Long-term business Strategy, disclosure through Environmental Accounting, and achievement of Social Legitimacy. Furthermore, the novelty of the RISAL concept lies in its ability to transform CSR from a corporate "monologue" into a "social dialogue" stage involving a 3P approach: Perusahaan (Company as the provider), Penduduk (Population/Community as the recipient), and Pendidik (Educator/Academic as the reviewer).

While Indonesia presents a unique regulatory environment by mandating CSR legally diverging from the historically voluntary nature of CSR in many Western contexts this mandatory approach mirrors emerging global trends towards stringent sustainability reporting. For instance, the European Union's Corporate Sustainability Reporting Directive (CSRD) and the global push for standardized ESG (Environmental, Social, and Governance) metrics highlight a universal shift from voluntary philanthropy to mandatory accountability. Therefore, evaluating the Indonesian context through the RISAL framework provides critical insights not only for domestic policymakers but also for global audiences seeking to navigate the transition between normative legal compliance and substantive, measurable corporate sustainability

Based on the background, phenomena, and research gaps described, this study aims to explore in-depth how stakeholders perceive Corporate Social Responsibility (CSR) in Indonesia, and how the RISAL model can be implemented as a framework to bridge the gap between CSR programs and environmental accounting strategies. Through a phenomenological approach, this research is expected to provide scientific contributions by reconstructing the meaning of CSR so that it is no longer trapped in administrative rhetoric, but instead becomes a strategic, accountable, and sustainable instrument.

## 2. LITERATURE REVIEW

### 2.1 Corporate Social Responsibility (CSR) and the Triple Bottom Line

Corporate Social Responsibility (CSR) is a social responsibility borne by companies towards society and the environment in which they operate. According to Elkington (1998) and the World Business Council for Sustainable Development (2000), CSR is defined as a commitment by businesses to contribute to sustainable economic development while improving the quality of life of the workforce, their families, and the local community at large. The primary goal of CSR is to create a balance between achieving economic objectives and contributing to social and environmental preservation. Within the framework of the Triple Bottom Line introduced by Elkington (1998), CSR serves as the social and environmental pillar that supports corporate profitability. Furthermore, aligned with Stakeholder Theory, Freeman (2010) asserts that CSR functions as a strategic tool to build reputation, create public trust, and fulfill the demands of various stakeholders. In the Indonesian context, CSR

is legally mandated through Law No. 40 of 2007; however, its implementation is frequently criticized as a mere formality that focuses more on corporate image rather than delivering tangible impacts to the community and the environment

**2.2 Environmental Accounting as a Measurement Tool**

Environmental accounting is a branch of accounting that integrates environmental costs into a company's financial statements. Schaltegger and Burritt (2017) note that environmental accounting provides a comprehensive framework for identifying, quantifying, and reporting environmental costs and benefits associated with business activities. It functions as a critical instrument to enhance a company's transparency and accountability regarding its environmental impact.By recording metrics such as carbon emissions, waste management, and natural resource usage, environmental accounting helps companies objectively measure their operational sustainability. Environmental accounting and CSR complement each other in creating true sustainability. While CSR provides the strategic framework for social responsibility, environmental accounting supplies the measurement tools necessary to ensure the effectiveness and accountability of those programs.

**2.3 The 3P Perspective (Company, Community, Educator)**

The 3P concept identifies three main stakeholder groups involved in the dynamic implementation of CSR: Perusahaan (Company), Penduduk (Community), and Pendidik (Educator).

1. Company as the Provider (Perusahaan)

The company acts as the primary actor responsible for designing and implementing CSR programs that are relevant to community and environmental needs.

2. Community as the Recipient (Penduduk)

The community represents the direct beneficiaries of CSR programs. Their perceptions and lived experiences serve as a fundamental indicator of CSR success, ensuring the program provides genuine impact rather than mere corporate posturing.

3. Educator as the Reviewer (Pendidik)

Educators, including academics and researchers, play the role of reviewers who evaluate CSR success theoretically and practically. They are essential in developing better frameworks to ensure CSR is aligned with sustainability principles.

**2.4 The RISAL Conceptual Framework**

The RISAL (Relevansi Implementasi Strategi Akuntansi Lingkungan / Relevance of Environmental Accounting Strategy Implementation) concept was born from the fundamental need to align CSR with environmental accounting strategies. RISAL emphasizes the importance of environmental accounting strategies that focus not only on administrative reporting but also on the impact of their implementation on the balance between social, environmental, and economic sustainability. By utilizing the 3P perspective, RISAL acts as a bridge connecting community expectations, business objectives, and environmental responsibilities into a holistic sustainability framework.

In the RISAL framework, CSR is no longer viewed as a formal obligation but as a transformative strategy that creates shared value.

**2.5 Review of Previous Studies**

Previous literature highlights critical gaps in CSR implementation that necessitate a new framework. Amrulloh and Sulastri (2021) discovered a dualism in CSR perception, where it is simultaneously viewed as a strict regulatory obligation and an awareness to grow with the community. Susanto and Meiryani (2019) revealed discrepancies between accounting reports and actual CSR expenditures, emphasizing the urgent need for transparency. Furthermore, Yasrawan and Werastuti (2022) highlighted that while green accounting contributes to corporate sustainability in Indonesia, its implementation remains partial and requires a more comprehensive approach to measure socio-environmental impacts holistically. These previous studies indicate a missing link between CSR and environmental accounting, a challenge that the RISAL concept is designed to resolve by integrating the perspectives of companies, communities, and academics

**2.6 Theoretical Foundations: Stakeholder and Legitimacy Theory in CSR**

To understand the paradigm shift of Corporate Social Responsibility (CSR) in Indonesia, it is imperative to ground the analysis in Stakeholder Theory and Legitimacy Theory. Stakeholder Theory, as postulated by Freeman (1984), fundamentally challenges the traditional shareholder-centric view of the firm. It argues that a corporation's survival and success depend not only on its financial investors but also on a broader network of stakeholders, including local communities, employees, governments, and environmental advocates. In the context of the 3P perspective (Company, Community, Educator), this theory necessitates a shift from a monological corporate dictate to a dialogical engagement where the community's voice actively shapes CSR initiatives.

Concurrently, Legitimacy Theory (Suchman, 1995) provides a critical lens to evaluate why companies engage in CSR. Legitimacy is defined as the generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions. In Indonesia, following the enactment of Law No. 40 of 2007, CSR became a legal norm. However, Legitimacy Theory warns of the danger of symbolic compliance where companies perform CSR merely to secure their "license to operate" and manage public perception (greenwashing), rather than enacting substantive operational changes. This theoretical intersection highlights the critical gap that the RISAL framework aims to bridge: moving from symbolic legitimacy to substantive, measurable accountability.

**2.7 The Philosophy of Environmental Accounting**

Environmental accounting serves as the technical and ethical bridge to substantive CSR. Schaltegger and Burritt (2017) emphasize that traditional accounting frameworks

systematically ignore ecological externalities, treating natural resources as free goods and environmental degradation as a non-financial externality. Environmental accounting disrupts this by integrating ecological perspectives into corporate decision-making and reporting systems. It transforms abstract environmental commitments into quantifiable data such as waste management costs, carbon emission reduction expenditures, and community rehabilitation investments. By internalizing these costs, environmental accounting provides a transparent, verifiable metric that academic reviewers (Pendidik) can audit and local communities (Penduduk) can monitor, thereby actualizing the "Planet" dimension of the Triple Bottom Line.

## 3. RESEARCH METHODS

### 3.1 Research Design

This study employs an interpretive qualitative approach utilizing a sociological phenomenology paradigm. The phenomenological method was chosen because it allows researchers to deeply understand a phenomenon through the subjective experiences and perspectives of the individuals involved. Specifically, this research utilizes the noema and noesis approaches to explore the profound meaning of Corporate Social Responsibility (CSR) within the RISAL (Relevance of Environmental Accounting Strategy Implementation) framework. Noema is used to explore the collective narrative of the CSR experience, while noesis focuses on the deep analysis of the underlying thought structures of that narrative.

### 3.2 Informants and Data Sources

Informants were selected purposively based on their relevance and direct roles in understanding CSR implementation, representing the 3P framework: Perusahaan (Company as the provider), Penduduk (Community as the recipient), and Pendidik (Educator as the reviewer). A total of six key informants participated in this study. The corporate perspective was represented by a former Partnership and Community Development Officer from PT. Pos Indonesia Tbk and the Secretary of Human Capital and Sustainability at PT United Tractors. The community perspective included a local figure from the Mangrove Lantebung tourism area and a graduate of the United Tractors Foster School (SOBAT) program. Finally, the educator perspective was represented by two accounting academics from Universitas Muslim Indonesia and Universitas Wira Bhakti.

### 3.3 Data Collection Techniques

Data were gathered systematically through three primary methods: in-depth interviews, participant observation, and documentation. Semi-structured in-depth interviews were conducted to give participants the freedom to explain their experiences in their own words, focusing on uncovering the essence of their CSR interactions. Prior to data collection, the researchers applied bracketing (epoche), a process of setting aside personal assumptions and beliefs to ensure the resulting data authentically originated from the participants' lived experiences. Additionally, participant observation and

secondary data (such as corporate sustainability reports and regulatory documents) were utilized to comprehensively contextualize the participants' experiences.

Although the sample size of six key informants may appear limited, it aligns with the principles of interpretative phenomenological analysis, which prioritizes the profound depth of subjective experiences over broad statistical generalization. Saturation was achieved as the distinct realities of the 3P spectrum provided comprehensive insights into the core phenomenon. Operationally, 'noema' was extracted by coding the objective elements of the informants' experiences such as the tangible benefits of the SOBAT program or the specific limitations in environmental accounting systems. Concurrently, 'noesis' was analyzed by examining the underlying cognitive and structural constraints shaping these experiences, such as the corporate drive for legitimacy versus the community's desire for authentic participation.

### 3.4 Data Validity

To ensure the trustworthiness and validity of the qualitative findings, this study implemented four rigorous evaluation criteria: credibility, transferability, dependability, and confirmability. Credibility was achieved through data triangulation comparing data obtained from interviews, observations, and documentation and through member checking to ensure the gathered information accurately reflected the informants' viewpoints.3

### 3.5 Data Analysis Techniques

The data analysis was conducted in a layered and integrated manner using three distinct analytical lenses to evaluate the implementation of the RISAL model.

1. Theory-Driven Analysis: This analysis interpreted field phenomena through the lenses of the Triple Bottom Line, Stakeholder Theory, and Environmental Accounting Theory.
2. Contextual Analysis: This step ensured that the interpretation of CSR meaning was contextualized within structural realities and regulations, such as Law No. 40 of 2007 and Government Regulation No. 47 of 2012, as well as corporate managerial structures.
3. Transcendental Phenomenological Analysis: As the core analytical tool, this approach excavated the meaning of CSR through noesis (the subjective consciousness of how the informants experienced CSR and environmental accounting) and noema (the content of that consciousness, determining what CSR means as a sustainability strategy). Through transcendental reduction, the research sought the essential meaning of CSR beyond administrative practices.

## 4. RESULTS AND DISCUSSION

### 4.1 Unveiling the Phenomenological Reality of CSR Practices

The field data, extracted through in-depth interviews, reveals a multifaceted reality of CSR implementation across the 3P spectrum. Each stakeholder group constructs a distinct noema (meaning) of CSR based on their operational noesis (experience).

**The Corporate Monologue: Strategy Constrained by Systemic Limitations**

For corporate practitioners, CSR is consciously framed as an integral pillar of business sustainability, yet its execution is hampered by structural accounting limitations. An informant from PT United Tractors, highlighted that their CSR vision transcends philanthropy, focusing on creating shared value through human capacity building, such as the United Tractors Foster School (SOBAT) program. The informant stated, "CSR is part of a business strategy that supports the vision of sustainability and HR development. Programs like SOBAT are examples of integrating social responsibility and capacity building."

However, when analyzing the integration of environmental accounting, a significant operational gap emerges. An informant from PT Pos Indonesia, explicitly acknowledged this limitation: "In my experience, the environmental accounting system has not been comprehensively implemented. CSR decision-making is still predominantly based on social policies and Ministry of State-Owned Enterprises regulations, and has not been integrated with a systematic environmental accounting framework." This verbatim evidence underscores the core problem: companies possess the strategic intent for sustainability, but lack the rigorous accounting mechanisms to quantify and report their environmental impacts objectively.

The operational gap identified within the corporate monologue directly illustrates the risks cautioned by Legitimacy Theory. When environmental accounting is not comprehensively integrated, CSR initiatives risk becoming symbolic compliance aimed merely at securing a 'license to operate' rather than enacting substantive ecological accountability. Furthermore, the participation deficit experienced by the community highlights a critical failure in applying Stakeholder Theory. While tangible benefits are delivered, the lack of dialogical engagement means the community is treated as a passive recipient rather than an active stakeholder capable of shaping sustainable corporate strategies.

**The Community Reality: Tangible Lifelines vs. The Participation Deficit**

From the perspective of the Penduduk (Community), CSR evokes a duality of profound gratitude and critical disenfranchisement. The positive noema of CSR is evident in narratives of empowerment. A graduate of the SOBAT program described the life-altering impact of corporate intervention: "This program had a massive impact. Not only for my career, but it also motivated the younger generation in my neighborhood to pursue education and self-development." Here, CSR acts as a vital socio-economic lifeline.

Conversely, a critical participation gap was voiced by local community figures. An informant representing the Mangrove Lantebung tourism area, revealed a stark lack of dialogical engagement in environmental CSR programs. He observed, "Programs usually just arrive without involving the residents from the beginning. Even if there is socialization, it is one-sided, not in the form of joint discussions with the residents." Furthermore, regarding environmental transparency, he noted, "There are no official reports or in-depth explanations regarding the environmental impacts delivered to the community." This highlights that while CSR delivers tangible goods, it often fails to

foster authentic social dialogue or provide ecological transparency to the very people it affects.

**The Academic Critique: The Demand for Measurable Accountability**

Educators (Pendidik) serve as the critical bridge, evaluating CSR through the rigorous lens of academic and accounting standards. The academic informants constructed CSR as the "soul" of corporate legitimacy, but warned against its degradation into mere symbolism. Dr. Sitti Murniati, an academic researcher, emphasized the absolute necessity of environmental accounting: "The integration of CSR and environmental accounting is a crucial pillar in credible and strategic sustainability reporting. Without this integration, sustainability reports are vulnerable to becoming shallow, symbolic, and unmeasurable." Similarly, Dr. Tenriwaru highlighted the ethical and systemic dimensions of CSR, stating: "CSR is the 'soul' of the company. Without meaningful CSR, a company will lose its social legitimacy." She further criticized the centralized nature of current implementations, noting that regulations often favor elite groups while failing to touch the genuine needs of local communities. The academic perspective definitively concludes that CSR without quantifiable environmental accounting is merely an exercise in public relations.

**4.2 The Reality of CSR Implementation: A 3P Perspective**

The implementation of Corporate Social Responsibility (CSR) and environmental accounting in Indonesia reveals a complex reality when viewed through the phenomenological lens of the 3P stakeholders (Company, Community, and Educator). The field data exposes a discrepancy between regulatory ideals and practical execution.

**The Company Perspective: Strategy vs. Limitations**

From the corporate standpoint, CSR is increasingly recognized as a strategic necessity rather than a mere philanthropic activity. Informants from PT United Tractors indicated that CSR is embedded in the company's culture, supporting the vision of sustainability and human resource development. Similarly, an informant from PT Pos Indonesia viewed CSR as a vital communication instrument to build social relations and maintain corporate legitimacy. However, a significant limitation was acknowledged regarding the integration of environmental accounting; decision-making remains dominated by social policies and has not been comprehensively integrated into a systematic environmental accounting framework.

**The Community Perspective: Tangible Benefits vs. Participation Deficits**

For the community acting as the beneficiaries, CSR programs provide tangible, life-changing benefits, but they often lack participatory planning. An informant from the Mangrove Lantebung tourism area acknowledged the usefulness of corporate environmental programs but criticized the lack of community involvement, noting that programs often arrive without prior dialogue or shared planning. Conversely, a graduate of the United Tractors Foster School (SOBAT) program described CSR as a beacon of hope that provided technical skills and career access. Nevertheless, the

informant noted that direct education regarding corporate environmental responsibility remained minimal, highlighting a gap in ecological awareness.

**The Educator Perspective: Accountability vs. Symbolism**

Academics provide a critical evaluation of CSR, viewing it as an instrument of accountability that must be grounded in data. Sitti Murniati emphasized that without the integration of environmental accounting, corporate sustainability reports are highly vulnerable to becoming superficial, symbolic, and unmeasurable. Furthermore, Tenriwaru described CSR as the "soul" of the company necessary for social legitimacy , yet pointed out that regulatory implementation still occasionally favors elite groups or regulators, leaving public expectations unfulfilled.

### 4.3 Identifying the Gaps in CSR Practices

Based on the synthesis of the 3P perspectives, several critical gaps in current CSR practices were identified. First, there is a participation gap, where CSR remains a top-down corporate initiative rather than a community-driven collaboration. Second, there is an accountability and measurement gap; while social programs are executed, the specific environmental costs and benefits are rarely quantified using standardized environmental accounting. Third, there is an inconsistency gap between normative regulations (such as Law No. 40 of 2007) and field practices that are still influenced by short-term corporate interests rather than long-term sustainability.

### 4.4 Bridging the Gaps: The RISAL Conceptual Framework

To address these fundamental disconnects, the RISAL (Relevansi Implementasi Strategi Akuntansi Lingkungan) framework was developed as a comprehensive analytical and practical model. RISAL patches the gaps between regulations and actual practices through five interconnected dimensions:Relevance (Relevansi): This dimension addresses the participation gap by ensuring that CSR programs are fundamentally aligned with the actual needs of the local community through public consultation and social mapping.Implementation (Implementasi): This dimension answers the accountability gap by demanding that CSR is executed consistently and sustainably, involving the community from the planning phase through to evaluation.Strategy (Strategi): This dimension resolves the regulatory gap by embedding CSR deeply into the corporate culture and long-term business strategy, rather than treating it as an incidental, peripheral project.Environmental Accounting (Akuntansi Lingkungan): This dimension tackles the measurement and data gap. It mandates that every CSR and environmental initiative is explicitly recorded, measured, and reported objectively using standardized indicators (such as GRI Standards), transitioning CSR from mere narrative to verifiable data.Social Legitimacy (Legitimasi Sosial): As the final dimension, this addresses the trust gap. Authentic CSR, measured through environmental accounting and driven by community relevance, yields genuine public trust and verifiable improvements in socio-economic and ecological welfare.

### 4.5 The Ultimate Outcome: CSR as a Social Dialogue

The implementation of the RISAL framework essentially transforms the paradigm of CSR from a corporate "monologue" where the company acts alone on a stage into a "social dialogue". In this collaborative forum, companies provide the strategy and budget, communities offer real needs and social legitimacy, and academics contribute measurable data and scientific frameworks. Through RISAL, CSR ceases to be a mere administrative obligation and becomes an accountable, participatory, and meaningful sustainability system

## 5 CONCLUSION

This study aimed to explore the true meaning of Corporate Social Responsibility (CSR) and bridge the gap between regulatory ideals and practical implementation using the RISAL framework. The research findings reveal that current CSR practices in Indonesia still leave significant gaps, primarily due to a lack of meaningful community participation, symbolic sustainability reporting, incomplete integration of environmental accounting, and insufficient ecological education. To address these fundamental issues, the RISAL (Relevansi Implementasi Strategi Akuntansi Lingkungan) framework provides a comprehensive solution through five core foundations: Relevance to community needs, participatory Implementation, long-term corporate Strategy, transparent Environmental Accounting, and measurable Social Legitimacy. Through these dimensions, RISAL transforms CSR from a corporate-centric monologue into a participatory social dialogue among companies, communities, and academics. This ensures that CSR is not merely an administrative or philanthropic obligation, but an accountable, measurable, and sustainable strategic instrument.Based on the research results, several practical and policy recommendations are proposed to enhance CSR effectiveness. First, The findings indicate that integrating the RISAL concept into long-term policies can significantly enhance transparency by explicitly disclosing environmental costs within sustainability reports. Second, local communities should elevate their capacity to become active partners rather than passive beneficiaries, potentially by forming community forums to channel their collective voices during CSR dialogues. Third, academics should further develop quantitative instruments for the RISAL indicators and expand this research model to other industrial sectors to test its broader applicability. Finally, regulators should strengthen existing policies by mandating the integration of CSR with environmental accounting and encouraging data-driven sustainability reporting based on global standards, such as GRI and ESG frameworks..

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