

# Mangali Culture: CSR Management Accountability

Andriani<sup>1</sup>, Syarifuddin<sup>2</sup> dan Amiruddin<sup>3</sup>  
Magister of Accounting, Faculty of Economic and Business  
Hasanuddin University, Makassar, Indonesia

**Abstract:-** This study aims to find and understand the meaning of Mangali culture in practicing the responsibility of CSR recipients for the CSR funds they receive. This research is a type of qualitative research using a phenomenological approach because it is expected to be able to explore essential meanings. Data were obtained by conducting interviews, checking documents, and conducting literacy reviews from various sources. The informants in this study were employees at PT ABC who handled the CSR department and CSR recipient communities. The results of the study show that Mangali culture which emphasizes shame or embarrassment can be the starting point for improvement in reports on the use of CSR funds from recipients. With the existence of Mangali culture, CSR recipients will voluntarily make reports on the use of CSR funds even without orders from the CSR provider.

**Keywords:-** Culture, Mangali, Accountability, CSR.

## I. INTRODUCTION

Corporate Social Responsibility (CSR) is an important matter for companies, especially in guaranteeing public (stakeholders) trust. CSR is also an important measure for the community to measure social awareness which will have an impact on assessing the company's profit which is considered to be fully responsible for the company's operational risks. Ideally, corporate social responsibility is a form of balancing carried out by companies towards the surrounding communities and the culture of these communities (Pertiwi and Ludigdo 2013, Narsa and Irwanto 2014). This is because the existence of a company in one community will bring multiplier effects, namely social, cultural and economic impacts.

CSR as an idea makes a company no longer faced with responsibilities that are based on a single bottom line, namely corporate value which is only reflected in its financial condition. However, corporate responsibility must be based on the triple bottom lines, namely paying attention to social and environmental issues (Elkington, 1998).

The CSR paradigm underwent a shift in approach from traditional-passive to a new-positive approach, prior to 2000, CSR was still seen as a company's obligation or responsibility to society. After 2000, CSR has become a corporate strategy. Galan (2006) states that there is a paradigm shift from the traditional (mandatory/mandatory) approach to a new strategic approach (supporting company goals). The perspective of companies with a traditional approach tends to do CSR to do good in order to look good, while companies that use a new strategic approach will do CSR well and do good. Some experts say that companies that practice CSR strategy will run their business with maximum benefits in the long run (Carroll, 1991; Porter &

Kramer, 2006). Carroll (1991) suggests implementing a CSR strategy to assist companies in achieving strategic goals in the form of a CSR pyramid. The CSR pyramid published by Carroll in 1991 consists of four categories, namely: Economic Responsibility (making profit), Legal Responsibility (obeying the law), Ethical Responsibility (being ethical), and Philanthropic Responsibility (being a good corporate citizen).

One of the information that is mandatory for companies to disclose is information about corporate social responsibility or CSR disclosure (Retno and Priantinah, 2012). This information can be contained in a separate annual report or corporate social report. Disclosure of CSR as a benchmark in seeing how well the company is producing the welfare of the community. With the company doing and disclosing CSR, it will create a good corporate image. Now not only investors but the public will also think that companies are not only thinking about profits, but the welfare of the environment and society. The better the corporate image, the more positive the response from investors. In communicating CSR activities, many companies use their annual reports as a medium of disclosure (Arifin and Wardani, 2016). Customer-oriented companies will pay more attention to their social responsibility to the community, this can improve the company's image and affect sales levels (Daud, 2016). Disclosure of CSR which shows that the implementation of CSR by companies is not in accordance with ideals (expectations) and reality, because there is resistance from companies to CSR obligations by law, therefore, not all companies are fully obedient to carry it out (Firdaus, 2015).

According to Marnelly (2012), in order to create good CSR, the four principles of Good Corporate Governance must be harmoniously integrated, namely fairness, transparency, accountability and responsibility. Coupled with having to combine the interests of shareholders and stakeholders. Therefore, CSR does not only focus on the results to be achieved. But also on the process to achieve these results. Furthermore, Marnelly (2012) revealed that one of the steps to realizing Good CSR is accountability in CSR disclosure by means of Evaluation and Termination or Reformation.

In fact, CSR disclosure practices have not been able to synergize with the meaning of accountability. According to critical theory, accounting must be based on the principles of democracy and accountability (Gray, et al. 1996). That is, the organization must provide accountability not only to shareholders, but also to various stakeholders who are affected by the activities of the organization (Gray, et al. 1996).

Armadayanti (2017) mentions accountability as the obligation of individuals or authorities who are entrusted with managing the public resources concerned with them to be able to answer matters concerning their accountability. Furthermore, accountability is the responsibility of the management or trustee to the trustee for the management of the resources entrusted to him both vertically and horizontally (Endahwati, 2014).

The absence of accountability in question is the lack of oversight by the company or the CSR provider towards the party receiving the CSR. In practice, the company simply waives the obligation to spend CSR budget funds. Chamidah and Yulianti (2009) reveal that when a company carries out its social and environmental responsibilities properly, the company itself will benefit.

The absence of accountability in CSR disclosure is also carried out by CSR recipients. CSR recipients tend to be hit and run when they receive CSR funds from a company. In this case, hit and run is intended as an attitude that when receiving CSR funds, the recipient considers that CSR funds are only used without any sense of responsibility to the CSR provider.

The responsibility of CSR recipients can be carried out by showing evidence of the use of CSR funds which should be used according to their designation, although there is no mandatory rule that CSR recipients must report and account for the funds received. Assistance provided by companies in the form of capital, educational facilities, health, religion and so on is still top-down in nature and CSR recipient communities pay little attention to accountability for CSR funds. Thus, many of the company's CSR programs have not achieved sustainability (Nurjanah and Yulianti, 2018).

This study aims to criticize the responsibility of CSR recipients for the funds they receive. The hit and run concept adopted by CSR recipients can be pushed aside by the local wisdom culture, namely mangali. Local wisdom is a form of behavior control system that is able to control community members in a limited way (Maarif, et al. 2013). The ability and longevity of local wisdom to maintain human relations within the community because local wisdom is full of values that are strongly believed in so that violations of a certain wisdom will be believed to have an impact not only on the violator but on other members of the community. Belief in the values of a local wisdom that makes people obey and try to maintain behavior so that it is appropriate or does not violate this wisdom.

Local wisdom present in society is the result of a process of trial and error from various kinds of empirical and non-empirical or aesthetic or intuitive knowledge (Tiezzi and Rosini, 2012). So that local wisdom better describes a specific phenomenon that is usually characteristic of the community, tribe or local community. This statement shows that the community adheres to local wisdom values in controlling behavior. Local wisdom values not only play a role in controlling behavior in the interaction of social life, but in business activities such as companies, local wisdom values also have a significant role.

The sustainability of local wisdom will be seen in the values prevailing in certain communities. These values become a way of life for certain communities which are an integral part so that they can be seen in the lifestyle and behavior of the people.

The local culture that can encourage CSR recipient accountability is the Mangali culture. Mangali, which can be translated as "embarrassed or feeling bad," is the cultural equivalent of siri' culture, culture of shame and self-esteem. The Siri' Bugis culture is a value that is naturally constructed and institutionalized in the Bugis land of Makassar. Specifically in the Siri Bugis culture, the writers who seek to know this culture, in giving an understanding of the word Siri' revolve around the notion of Siri' as a sense of shame and self-esteem. Interpretations about Siri' culture are still multi-interpreted, even more diverse understandings and tend to reduce the true value. The unique thing is that sometimes the implementation of Siri' rarely relies on considerations of ratios but relies more on considerations of feelings (Subri, 2016).

Mangali culture can be used as a belief that can encourage accountability for CSR disclosure from the recipient. This phenomenon the researchers got from a company (PT ABC) which had never received evidence of the implementation of CSR funds given to CSR recipients. Mangali culture or feeling bad (reluctant) is used to criticize the attitude of CSR recipients who are irresponsible. With a sense of shame or reluctance in a person, especially CSR recipients, it will encourage CSR recipients to implement accountability or responsibility to the CSR provider (company) even though the CSR provider does not ask for this accountability.

Based on the description above, this study aims to examine the meaning of Mangali culture to criticize CSR recipients' accountability practices for the CSR funds they receive. The company that was used as the research site was PT ABC in Makassar City.

This study has its own characteristics that make it different from previous research, including: first, this study observes Mangali culture which can criticize the accountability practices of CSR disclosure from the recipients of CSR. Second, this study uses an interpretive paradigm with a phenomenological method to describe Mangali cultural values in encouraging CSR disclosure accountability practices from CSR recipients essentially.

## II. LITERATURE REVIEW

### A. Corporate Social Responsibility

The definition of Corporate Social Responsibility (CSR) until now there is no unified language for Corporate Social Responsibility (CSR), but empirically this CSR has been implemented by various forms of activities based on volunteerism. As a concept, even though it has become a trend that is increasingly being discussed, Corporate Social Responsibility (CSR) does not yet have adequate boundaries. The concept of CSR appeared for the first time in 1953, with the publication of a book entitled Social Responsibility of Businessman by Brown, who became

known as the "Father of CSR".

From some of the definitions above, it can be concluded that Corporate Social Responsibility (CSR) is a form of awareness of a business entity or company that is manifested in a concern for the company's internal and external, in this case specifically that an entity is not solely oriented towards achieving maximum profit but able to contribute and take part in creating welfare for the community around the company which includes employees and the natural surroundings.

#### *B. Disclosure of Corporate Social Responsibility*

Judging from the purpose of providing accounting information, disclosing information on the cost of implementing a CSR program is to communicate between all transactions that occur within a company and its users for economic considerations and rational investment decisions.

Disclosure of corporate social responsibility has been the subject of substantial academic accounting research. Disclosure of CSR can be defined as information disclosed by companies about environmental impacts and their relationship with stakeholders through relevant communications (Gray, et al, 2001). Disclosure of Corporate Social Responsibility (CSR) Social responsibility is disclosed in a report called Sustainability Reporting. Sustainability Reporting is reporting on economic, environmental and social policies, influences and performance of organizations and their products in the context of sustainable development.

#### *C. Study of Siri' (Mangali) Culture*

Mangali culture is included in the cultural level of Siri'. Mangali culture is at the third level of siri culture with the regional language of MetauMasiri'. MetauMasiri' can be interpreted as a feeling of fear or reluctance to do something for fear of feeling embarrassed. Mangali is more appropriate if interpreted as embarrassed or feeling bad about something.

Moein (1990: 10) cited by Riswandi, et al (2019) states that local wisdom in South Sulawesi recognizes the noble value of siri' napacce is highly respected as a philosophy in all aspects of life, in this case it also applies in aspects of community obedience to rules which was adapted. Siri' in the understanding of the Bugis people is related to everything that is most sensitive in themselves, such as dignity or self-esteem, reputation and honor, all of which must be maintained and upheld in real life. Siri' does not only mean shame as is generally found in the social life of other ethnic groups. The term shame here relates to an essential element within Bugis humans that has been nurtured ever since they knew what life really meant and what dignity meant for a human being (Abdullah, 1985:40-41).

Marzuki (1995:50) in his book entitled "Siri': Section of Legal Awareness of the Bugis-Makassarese People" reveals that Siri' in the cultural system is an institution of defense of self-esteem, decency and law and religion as one of the main values that influence and color nature. human thoughts, feelings and will. So important is siri' in the life of

the Bugis people that they think that the purpose of human life in this world is only to uphold and maintain siri'. In essence, siri' culture is a product of local intelligence to rebuild the social order of the Bugis people in the chaotic past.

### **III. RESEARCH METHODS**

This study uses a qualitative study. Methodologically, this study chose the phenomenological method because it was expected to be able to explore essential meanings. As stated by Basrowi and Kelvin (2008) that phenomenology has the task of explaining things in themselves, knowing what goes before awareness, and understanding the meaning and essence of meaning, in intuition and self-reflection. Phenomenology requires science to consciously direct attention to certain examples without theoretical prejudice through different experiences and not through large data collections for a general theory beyond the actual substance (Salim, 2006). Phenomenology can be classified as pure qualitative research in which its implementation is based on efforts to study and describe the intrinsic characteristics of phenomena as they occur (Cresswell, 2014). The phenomenological approach seeks to enter into the subject's conceptual world in order to understand how and what meaning the subject constructs in his daily life. In short, the researcher tries to understand the subject from the point of view of the subject itself without ignoring interpretation, by making a conceptual scheme.

Based on the research objectives to be achieved, the site in this study was determined to be PT ABC in Makassar City. The informants in this study were employees at PT ABC who handled the CSR department and CSR recipient communities.

There are four techniques in qualitative studies to collect data, namely: observation, interviews, documents, and audio visual materials (Kuswarno, 2009). Meanwhile, according to Moustakas (1994) the principles of phenomenological research can be described in the form of four stages of research data collection, which consist of: 1) the research planning stage which includes the activities of making a list of questions, explaining the background of the research, selecting informants and reviewing documents. 2) The data collection stage, in this stage the in-depth interviews are the main key because with this method the essence of the observed phenomenon can be told from the first-person perspective. 3) Data analysis phase, at this stage Moustakas divides the activities into; horizontalizing the data obtained, making a list of meanings, grouping them into certain themes, making textual explanations or descriptions, making structural descriptions, and unifying textual and structural meanings to find the essence of the meaning of phenomena. 4) The final stage is making conclusions, contributions and benefits of research. This research was conducted through passive participant observation, documentation and interviews. Passive participant observation aims to make the data obtained natural and unbiased. Observation of passive participation is also an effort by researchers to foster harmonious relations between researchers and informants. With the establishment of a



harmonious relationship between researchers and informants, the dividing line between researchers and informants can collapse. This relationship can support the acquisition of the free flow of information through conversations between informants and researchers, so that both researchers and informants have positive feelings about the in-depth interviews conducted.

The selection of data analysis tools is an obstacle faced in qualitative research. In contrast to quantitative research which analyzes data using statistical test tools, qualitative research places more emphasis on using different methods to be able to understand, analyze, and reveal the phenomenon of an event in a more natural way and seek answers to questions that highlight how the emergence social experience as well as the acquisition of meaning. Qualitative researchers must have an "emic perspective" meaning that obtaining data is not "as it should be", not based on what the researcher thinks, but based on what is happening in the field, what is experienced, felt, and thought by participants or data sources (Sugiyono, 2012 ).

To ensure the validity of the data, this study applies a technique of triangulation of data sources. Validity proves that what the researcher observes is in accordance with the actual reality in the real world. As stated by Amaliah (2016), there are several types of data triangulation that can be used, one of which is used in this study, namely triangulation of data sources. This type of data source triangulation is used by checking the data obtained at various data sources, in various phases of field research and at different times. For example, to check the correctness of data obtained from one source, the researcher asks another data source. Likewise, the data obtained at a certain time will be asked again at a different time. In this way, besides being able to enhance the validity of the data, it also gives depth to the results of the research.

#### IV. RESULT

##### A. *The Meaning of Mangali Culture in the Perceptions of CSR Assistance Recipients*

Local wisdom values not only play a role in controlling behavior in the interaction of social life, but in business activities such as companies, local wisdom values also have a significant role. The sustainability of local wisdom will be seen in the values prevailing in certain communities. These values become a way of life for certain communities which are an integral part so that they can be seen in the lifestyle and behavior of the people.

The local culture that can encourage CSR beneficiaries to be responsible is the Mangali culture. Mangali, which can be translated as "embarrassed or feeling bad," is the cultural equivalent of siri' culture, culture of shame and self-esteem. One of the informants who has a position as a CSR recipient expressed his opinion about Mangali culture. The interview stage with informants receiving CSR funds uses a formal interview technique. The researcher first determines the time and place of the interview, introduces his identity as the researcher and conveys the purpose of the interview and is usually in the form of a semi-structured interview. The

following is the result of Mr A's interview (disguised):

"If mangalik is a mangalic culture, at first glance it's a Bugis culture, but compare us Makassar to mangalic culture, it's kind of awkward, so what do you mean if it's mangalic culture, ma'am"

The results of the interview excerpts above show that the Mangali culture is part of the Siri' culture which originates from the Bugis and Makassar tribes. Siri' is a system of socio-cultural values and personality which is the principle of defending human dignity and self-esteem as individuals and members of society. Siri' can also be interpreted as a view of life that aims to maintain the dignity of the person, other people or groups.

Aside from being a concept of self-esteem, siri' can also be interpreted as a principle of steadfastness (Tu Tinggi siri'na).

Mangali culture which emphasizes shame or embarrassment can be a starting point for improvement from reports on the use of CSR funds from recipients. With the existence of Mangali culture, CSR recipients will voluntarily make reports on the use of CSR funds even without orders from the CSR provider.

If CSR disclosure and accountability practices depart from the point of view of local wisdom values such as Mangali culture, then these practices will always maintain ethics and comply with the code of ethics that applies in the world of accountants. But on the contrary, if someone departs from a material perspective, then that person will always carry out practices that violate ethics.

By upholding the values of the Mangali Culture, a recipient of CSR funds will feel ashamed if they do not report the use of funds properly. However, of course, re-internalizing the values of Mangali Culture in the practice of reporting CSR funds will not be as easy as imagined by the recipients of the funds. The main problem faced is the lack of knowledge of the recipients of CSR funds in terms of reporting the use of funds in accordance with accounting knowledge. However, with the spirit of Mangali culture, embarrassment and embarrassment will grow if you do not make an accountability report so that the recipients of CSR funds will try their best to learn and provide reports on the use of CSR funds to the company.

##### B. *Views of CSR Recipients on Responsibility for CSR Funds*

Corporate social responsibility (CSR) is a business management concept that originated in the early 1930s after the Wall Street crash of 1929 exposed 19 corporate responsibilities in large organizations. Since then, social responsibility has continued to be a focus of business operations and a popular topic of investigation for practitioners and academics from various disciplines. Over the last few decades Corporate Social Responsibility (CSR) has gained prominence in the academic literature (Bakker, 2007) in (Andreas et al., 2015).

The definition of CSR until now there is no unified language for CSR, but empirically this CSR has been implemented by various forms of activities based on volunteerism. As a concept, even though it has become a trend that is increasingly being discussed, Corporate Social Responsibility (CSR) does not yet have adequate boundaries. Apriyanthiny (2015) states that the concept of CSR first emerged in 1953, namely with the publication of a book entitled *Social Responsibility of Businessman* by Brown, who became known as the "Father of CSR".

Another problem is that there are no clear provisions regarding the amount of the Company's CSR obligations that are budgeted and calculated as the Company's costs, the implementation of which is carried out with due regard to decency and fairness. Next, the form of CSR implementation is not very clear. There is no uniformity of CSR programs implemented by companies in Indonesia. The following is the understanding of informant Mr A regarding CSR:

"It means that here it helps a lot ma'am actually it's for the people here especially my land here is mostly, then the village here is arid and that's the need for these pipes now to give these waters flowing. for livestock then so"

The excerpt from Mr A's interview above shows that CSR, according to him, is assistance received by the community that is very beneficial. Companies that issue CSR funds in the form of financial assistance such as the provision of pipes is a form of CSR assistance that has several forms of CSR assistance. The same thing was also expressed by the informant Mr B (owner of the Foundation), the following is the result of his interview:

"CSR, as far as I know, every company has its own, ma'am, so it's a story to build up the local community, ma'am, to make the surrounding community prosperous and image as well, ma'am, for the company."

Mr. B considers that CSR is something owned by the company that is used to build and prosper the community around the company. According to the informant, the purpose of providing CSR assistance is to maintain a better company image in society.

Based on the results of interviews with the two informants, it shows that the forms of CSR and program names are very diverse. Some use the terms community development, community empowerment, sustainability development, partnership and environmental development programs (PKBL), social care programs, and some explicitly mention corporate social responsibility (Fajar, 2010). In addition, problems arise because there are no implementing regulations from Law No.40/2007 concerning CSR Obligations.

CSR which was originally voluntary but since the issuance of the above law is mandatory. However, in practice, there are no standard guidelines regarding mandatory CSR in Indonesia, causing a legal vacuum and confusion for CSR stakeholders in Indonesia, both companies, NGOs and beneficiaries of CSR programs

(Sefriani and Wartini, 2017).

Judging from the purpose of providing accounting information, disclosing information on the cost of implementing a CSR program is to communicate between all transactions that occur within a company and its users for economic considerations and rational investment decisions. So that the information submitted cannot be described in a relevant and reliable manner because the recognized costs do not appear directly in the financial statements or notes to the financial statements (Irmadariyani, 2010). This is in line with the purpose of disclosure according to the Securities Exchange Commission (SEC) which is categorized into two, namely: protective disclosure which is intended as an effort to protect investors, and informative disclosure which aims to provide appropriate information to report users.

It can be concluded that the level of disclosure of Corporate Social Responsibility (CSR) describes the CSR activities that have been carried out by the company. The high level of CSR performance disclosure shows that the company has a high concern and responsibility towards stakeholders and the social environment.

#### *C. Perceptions of CSR Providers on the Forms of Responsibility of CSR Recipients*

This sub-chapter discusses the views of companies or CSR funders after knowing the perceptions of CSR recipients about reporting the CSR funds they receive. The interview technique used by researchers to interview CSR informants is a non-formal interview technique where the interview takes place openly without the need to specify the time and place, and does not introduce the identity of the researcher. This was done by the researcher because he had met with informants several times before conducting the research.

The researcher tries to examine the views of the donors regarding the accountability of CSR funds and their perceptions regarding the forms of accountability for CSR funds that have been implemented by CSR recipients. The following is the result of Mr. Tamin's interview from the CSR division of PT. A B C;

"My report is ma'am, if I report the amount, ma'am, for example, it's like 100 million to this district, ma'am, that's all I'm reporting"

"So far there have been none because there is no obligation from the giver to ask for a report and from that giver I have never reported either"

Based on the results of the interview above it can be concluded that PT. ABC as a CSR provider has never received reports on the use of funds from CSR recipients. Mr. Tamin stated that the nominal they reported was in accordance with the nominal issued by the company which was only proven by proof of handover with the recipient of the CSR but a detailed report on the use of CSR funds was never received. From Pak Tamin's statement, it can also be concluded that the company has never asked for an accountability report from the recipient of CSR funds.

The researcher then examined further about the form of responsibility of CSR recipients to the company. The following are the results of Mr. Tamin and Mr. Wandī's interviews;

"Because so far we have been based on receipts and payment notes, so usually payments go to shops that do that, ma'am" (Pak Tamin)

"There are also ma'am, for example in the form of cash that we give, but yes, our pressure is only to the extent that we have BAST the funds, yes, we don't monitor the use of the funds anymore" (Pak Tamin)

"Usually this is also cash, but we go directly to the vendor, so we only receive it in the form of a note or receipt" (Pak Wandī)

The interview results above are in line with what was disclosed by the CSR recipients that what they reported from the use of CSR funds was only in the form of purchase notes and receipts. Whereas for evidence of reporting CSR funds for companies only up to the Minutes of Handover Document (BAST). The word "monitor" raised by Mr. Tamin is in line with the word monitor, meaning that the company will no longer monitor the use of the CSR funds that have been provided after BAST has been implemented.

Based on the interview results above, it can be concluded that the disclosure of the use of PT. ABC has not fully met the value of accountability. Marnelly (2012) explains that the disclosure of corporate social responsibility is a way for companies to communicate to stakeholders that the company pays attention to the social and environmental impacts caused by the company.

This disclosure aims to show the activities carried out by the company and its impact on society. Meutia (2010) one of the basic principles of implementing a company's CSR is accountability. Accountability according to (Mardiasmo, 2006) is a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives, through a medium of accountability that is carried out periodically.

Pamungkas and Siswati (2018) state that basically with companies carrying out CSR by paying attention to the process of budgeting funds and accountability, a company will be able to maintain its existence. In addition to the existence of a company with a good distribution of funds will be able to improve the good image of the company.

#### *D. Placing Mangali Culture in the Context of CSR Aid Givers and Recipients*

The word "culture" comes from the Sanskrit buddhayah which is the plural form of the word buddhi, which means "mind" or "kaal". Culture itself is defined as "things related to mind or reason". The term culture, which is a foreign language term that has the same meaning as culture, comes from the word "co/ere" which means "cultivating or working", which refers to the expertise in cultivating and working the land or farming. The word co/ere which later

changed to culture is defined as "all human power and activities to process and change nature" Soekanto (1996: 188) in (Azis, et al, 2015).

The local culture that can encourage CSR recipient accountability is the Mangali culture. Mangali, which can be translated as "embarrassed or feeling bad," is the cultural equivalent of siri' culture, culture of shame and self-esteem. The following are the results of the researcher's interview with Pak Wandī about Mangali Culture;

"Mangal culture, if you say Mangali culture, you can say this is Siri culture, or it means that you don't feel comfortable with people"

The results of the interview excerpts above show that Mr. Wandī considers that Mangali Culture is a feeling of shyness that someone has. Pak Wandī's opinion is in line with the informant who received CSR funds. According to the Big Indonesian Dictionary, shyness is a lexeme that describes feeling uncomfortable, respectful, and shy. Reluctance is a part of respect. Reluctance is a positive attitude reaction caused by a feeling of respect or discomfort towards someone. This is in line with the results of Mr. Tamin's interview regarding Mangali culture and its relation to the accountability of CSR funds on the part of the beneficiary;

"Mangalikan culture is still part of the Siri culture, meaning the level below it, isn't it..."

According to Pak Tamin, the Mangali culture is still a derivative of the siri culture. Moein (1990: 17-18) cited by Darwis and Dilo (2012) noted five important matters or messages contained in the Bugis-Makassar lontara regarding the siri' philosophy which was intended for the current generation and the next generation and is expected to always be upheld. and upheld in all aspects of life, namely: 1) humans must always speak the truth (ada' tonging), 2) must always maintain honesty (lempu'), 3) hold fast to the principles of belief and conviction (getting), 4) respect fellow human beings (sipakatau), and 5) Surrender to the power of God Almighty (mappesonaridewataseuwe)". The five philosophies of siri' cannot be lost because if they are lost in life, then in fact from the perspective of the Bugis-Makassarese people, these humans have lost their self-esteem (de' gaga siri;na/ Bugis tau tenasiri'na/ Makassar) which makes them look like they are not again as a human being because in human life, what is the benchmark for humanity is his actions or behavior.

Rosilawati and Krisna (2018) also examined the relationship between CSR and Balinese local wisdom. The local wisdom of Tri Hita Karana (THK) which means to achieve happiness, humans need to foster good relationships with God, fellow humans and nature is used as a guideline for CSR Aqua Danone Bali. Through THK, CSR is developed through an integrated conservation program in dealing with environmental damage in the Ayung Watershed (DAS) area of Bali.



Nugraha et al (2015) examined the implementation of CSR activities "Go Green Economic" based on local wisdom. The results of the study show that company/industry care and responsibility is one of the concrete manifestations of external relations in the form of community empowerment programs through Corporate Social Responsibility (CSR) activities in the form of intensive coaching for small, micro and medium enterprises (UKMM) Traditional Batik Craftsmen. In the implementation of one of the CSR programs of PT. Indocement Tunggul Perkasa, namely conducting activities to educate, train and provide capital to traditional batik craftsmen in Ciwaringin Village, Palimanan District, Cirebon Regency by utilizing available natural resources. The results of this CSR program show a significant increase in economic, social and environmental awareness for the community around PT. Indocement Tunggul Perkasa, Tbk.

Furthermore, Suparsabawa and Sanica (2020) also research local wisdom and CSR. The results showed that the informants in this study viewed CSR based on the local wisdom principles of Tri Hita Karana as a social obligation for the LPD to prosper and promote the resilience of local wisdom. CSR practices based on the Tri Hita Karana Local Wisdom have been implemented in the TanjungBenoa Traditional Village LPD. Relations with the community are very well maintained so that they are still trusted by the community to this day.

#### *E. Mangali Culture and CSR Accountability Criteria from the Perspective of CSR Givers and Recipients*

This sub-chapter specifically discusses the conclusions of several previous sub-chapters which contain perspectives on CSR, CSR practices, CSR accountability and Mangali Culture. The following table presents several criteria, both from the perspective of CSR providers and CSR recipients, which are described in terms of intention, CSR management, CSR accountability and CSR output.

The intention to implement CSR accountability from the perspective of CSR givers and recipients has been shown by giving and receiving evidence in the form of receipts, notes and others. On the part of the CSR provider, it is better to show an intention to implement CSR by requiring a detailed report on the use of CSR funds for the benefit of the company's reporting. Likewise with the recipients of CSR, to implement accountability they should make detailed reports on the use of funds even though they were not asked by the company.

The link between Mangali culture and the above phenomenon can be linked to the definition of Mangali culture that Mangali culture is a person's self-consciousness. According to the Big Indonesian Dictionary, shyness is a lexeme that describes feeling uncomfortable, respectful, and shy. Reluctance is a part of respect. Reluctance is a positive attitude reaction caused by a feeling of respect or discomfort towards someone. From this feeling of reluctance, the intention of CSR recipients in making reports on the use of funds will grow and implementation of accountability can be carried out.

## V. CONCLUSION

Disclosure of CSR as a benchmark in seeing how well the company is producing the welfare of the community. With the company doing and disclosing CSR, it will create a good corporate image. The company's CSR disclosure aims to provide as much positive information about the company as possible to stakeholders and society. The more positive information that is obtained by stakeholders and the public, the more trust regarding the company's products and activities will also increase in the eyes of stakeholders. This CSR disclosure is a form of corporate communication of its responsibilities. In fact, CSR disclosure practices have not been able to synergize with the meaning of accountability.

The absence of accountability in question is the lack of oversight by the company or the CSR provider towards the party receiving the CSR. In practice, the company simply waives the obligation to spend CSR budget funds. The results of the study show that the recipients of CSR funds have never made an accountability report for the use of CSR funds because they have never been asked by the company. This was justified by the company as the CSR funder, informants said that the evidence they received from CSR recipients was only in the form of purchase notes and receipts, they had never asked for a detailed accountability report on the use of CSR funds from the recipient.

The absence of accountability in CSR disclosure is also carried out by CSR recipients. CSR recipients tend to be hit and run when they receive CSR funds from a company. In this case, hit and run is intended as an attitude that when receiving CSR funds, the recipient considers that CSR funds are only used without any sense of responsibility to the CSR provider.

The responsibility of CSR recipients can be carried out by showing evidence of the use of CSR funds which should be used according to their designation, although there is no mandatory rule that CSR recipients must report and account for the funds received. Assistance provided by companies in the form of capital, educational facilities, health, religion and so on is still top-down in nature and CSR recipient communities pay little attention to accountability for CSR funds. Furthermore, the results of this study found that the hit and run concept adopted by CSR recipients can be overridden by local wisdom culture, namely local wisdom values of Mangali culture.

The Mangali culture is part of the Siri culture which comes from the Bugis and Makassar tribes. Siri' is a system of socio-cultural values and personality which is the principle of defending human dignity and self-esteem as individuals and members of society. Mangali culture is the shyness one has.

Mangali culture which emphasizes shame or embarrassment can be a starting point for improvement from reports on the use of CSR funds from recipients. With the existence of Mangali culture, CSR recipients will voluntarily make reports on the use of CSR funds even without orders from the CSR provider.

Local wisdom values not only play a role in controlling behavior in the interaction of social life, but in business activities such as companies, local wisdom values also have a significant role. The sustainability of local wisdom will be seen in the values prevailing in certain communities. These values become a way of life for certain communities which are an integral part so that they can be seen in the lifestyle and behavior of the people.

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