

Christian Theology Perspective on Corporate Social Responsibility Practices

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Abstract

CSR practice is currently a hot topic of conversation in businesses that are experiencing legitimacy pressure from stakeholders. Businesses are not only expected to be successful in economic performance, but also in social and environmental performance. But on the other hand, business people still ignore CSR practices as an important thing, one of the reasons is cost. This study aims to provide a Christian theological perspective on CSR practices so as to encourage Christian businessmen to be sensitive to the issues that drive the importance of CSR. In addition, this study provides suggestions for further research both qualitatively and quantitatively. This research is a qualitative, multidisciplinary, phenomenological study using literature study techniques that describe the relevance of CSR from the point of view of the 10 principles of the United Nations Global Compact (UNGC) in line with Christian faith. Even though it is still global in nature, multidisciplinary research related to CSR practices has not been found so that it is a novelty in this research.

Keywords: Corporate Social Responsibility (CSR); Christian theological perspective, multidisciplinary research.

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INTRODUCTION

Today's modern business has the objective not only of economic performance, but also of social and environmental performance (Setiawan dan Purwanti, 2017; Setiawan and Augustine, 2016; Carroll, 2016). This is because the pressure from stakeholders is getting higher to reduce the legitimacy gap. The company stands not for itself but interacts with the surrounding community and its environment. Therefore, social responsibility practices are needed to maintain long-term business sustainability (Anggarwal and Sigh, 2019).

Moreover, business digitization is currently entering the industrial era 4.0 making information easier to obtain by stakeholders and the level of urgency is getting higher in consideration of decision making (Aguar, 2020; Parrino *et al.*, 2018). What the company is doing and its direct and indirect impacts, both positive and negative, will be easy to know at this time. Therefore, companies must not only fulfill their expectations of making a profit, but must create a positive impact on the environment and surrounding communities (Setiawan *et al.*, 2018). Corporate Social Responsibility (CSR) is one of the media in fulfilling

stakeholder expectations in the company's efforts to maintain its balance in achieving success in economic, social and environmental performance (Guo *et al.*, 2020; Gunawan *et al.*, 2019; Gitahi *et al.*, 2018; Magdalena and Setiawan, 2019).

The Christian view justifies a person owning a business and achieving success by making a profit. In fact, it is explained that a person must use his gifts and do the maximum for these gifts for himself, but it should be remembered that all of them are still for the glory of God (Proverbs 10: 4; Ecclesiastes 9:10; 2 Corinthians 9: 8; Colossians 3:23). But sometimes the methods used by humans harm others or even damage the environment. This is what Allah does not allow for human activities. Moreover, making humans possessed by Satan and causing abominations to God through: arrogant eyes, lying tongues, hands that shed innocent blood, a heart that makes evil plans, feet that immediately run to evil, a false witness who spits out lies and stirring up sibling strife (Proverbs 6: 16-19).

The practice of CSR itself, when viewed from its motives based on Carroll (2016), is divided into four main motives which are often referred to as Carroll's

pyramid. The first motive is economically, and then through CSR the company seeks to improve the image, trust of stakeholders in running its business (customers or investors and the public) and finally will get loans to manage the business or generate income from the sale of services and products. The second motive, through CSR the company fulfills the legality of the applicable laws such as employee protection, consumer protection. The third motive, ethics. With CSR it is hoped that it can bring good to many people as described in the ethics of utilitarianism. By bringing goodness to many people, it will have a positive impact on society and the environment. And lastly is the philanthropic motive where CSR will bring goodness to anyone by seeing that what the business does is for the glory of God regardless of any purpose other than the mission mandated in God's Word regarding sincere love for anyone (Matthew 28: 16-20).

Regardless of the motive, be it economically, legally, ethically or philanthropically, CSR is seen as something that brings goodness. This study aims to: (1) provide a Christian theological perspective on corporate CSR practices so as to explain that CSR is in line with Christian teachings; (2). Provide suggestions for further research related to CSR so that later theological research will develop and be in line with secular business.

The benefits of this research are divided into theoretical benefits and practical benefits. Theoretically, adding to the contribution of qualitative research related to CSR descriptions from a theological point of view, which is currently still very limited. In the future, it is hoped that qualitative or quantitative research related to theological studies of CSR will increase seeing the increasing urgency of CSR in the business sphere. The practical benefits give confidence that CSR is in line with the services described in the Christian faith, thereby increasing the number of businesses that run CSR, especially by God's children.

This research is important, because today many Christian congregations are running businesses. There their business is growing rapidly and of course the business phenomenon is quite complicated to make many businesses fail. Many who walk are blessed without obstacles, or have to go through ups and downs so that they don't necessarily get benefits. So that in carrying out CSR practices, consideration of costs becomes a priority and finally CSR is put aside (Garriga and Mele, 2013; Isnalita and Narsa, 2017). Even though CSR practices are important today. This study describes a Christian theological perspective on CSR so that many business owners or managers in the future consider CSR practices as a priority but still consider the percentage of income to maintain a going concern business's.

LITERATURE REVIEW

Legitimacy Theory

Theory explains that there is a social bond / contract between the company and the community and the environment (Dowling and Pfeffer, 1975). Humans through their business interact with nature. Taking advantage of nature will certainly reduce the value of nature itself. Therefore, businesses must be responsible for improving the impact on nature so that it does not cause bad consequences such as extinction of species and damage to the balance of nature. Even business must have a positive impact on nature so that it can provide benefits not now but in the future (Conradie, 2013; Huang 2014; Wallace, 2010).

Apart from nature, business also interacts with the social environment. What is meant by the social environment is a community which is a group of people with their communities, employees and customers. In their interactions, businesses take direct benefits from the social environment in the form of labor use, seeking suppliers and customers from local communities and the world community. For its activities to take advantage of, the business will have a positive or negative impact. The impacts of business include: meeting needs, creating a culture/consumption pattern, destroying health, increasing knowledge and experience, and so on. In this interaction, the business must create a positive impact that is greater than the negative impact (Aritonang, 2018).

With the positive impact on nature and the social environment, it is hoped that there will be no gaps created or often called legitimacy gaps. Therefore, it is very important that the CSR is carried out by businesses to maintain a balance of legitimacy (Dworczak, 2018; Permatasari and Setyastrini, 2019).

Corporate Social Responsibility (CSR)

CSR is a specific organizational practice and involves policies that are formed in an effort to meet stakeholder expectations regarding the concept of a triple bottom line (profit, people and planet) in the long term (Aguinis, 2011; Jie and Hasan, 2016). CSR is a practice that is currently still voluntary by companies to be implemented regarding the company's mission in fulfilling legal and moral responsibilities to employees, communities, the environment and society as a whole (Coombs and Holladay, 2012; Darus, Mat Isa, Yusoff and Arshad, 2015).

The definition of Corporate Social Responsibility (CSR) according to The World Business Council for Sustainable Development (WBCSD) is a company's commitment fully and continuously to run its business in accordance with existing ethics and social responsibilities, and take part in economic development by improving employee welfare, the local community, or the general public.

The concept of CSR arises because of the company's awareness of its existence in the community and the environment so that companies not only take advantage of the surroundings but must also have a reciprocal contribution to society and the environment as part of its legitimacy. Therefore, companies are measured not only by their economic performance, but also by their social and environmental performance (Setiawan dan Purwanti, 2021). This concept is in line with Elkington, who explained that the size of the company in the long term must be measured by the achievement of 3P performance (profit, people, and planet).

- 1) Orientation Profit has the meaning of a business or business that is economically sustainable in the framework of obtaining profit through the undertaking.
- 2) Orientation People, interpreted as the existence of the sustainability of the social life of the

community, which includes culture and customs as local wisdom of the local community.

- 3) Orientation Planetary, which means the sustainability of the environment and natural resources, which is implemented through the participation of companies or industries in the framework of maintaining the carrying capacity and carrying capacity of the environment.

The United Nations Global Compact (UNGC) is a United Nations (UN) initiative to encourage businesses around the world to adopt responsible policies in a sustainable manner and report on their implementation. The UNGC is a principles-based framework for business, which outlines ten principles in the areas of human rights, labor, environment and anti-corruption. UNGC is the world's largest corporate sustainability initiative with 13,000 corporate participants and other stakeholders in more than 170 countries. These ten principles are described in table 1 below.

Table-1: Business Principles Based on UNGC

Category	Principle	Description
Human Right	1	Businesses should support and respect the protection of internationally proclaimed human rights
	2	Make sure that they are not complicit in human rights abuses
Labor	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
	4	The elimination of all forms of forced and compulsory labour
	5	The effective abolition of child labour
	6	The elimination of discrimination in respect of employment and occupation
Environment	7	Businesses should support a precautionary approach to environmental challenges
	8	Undertake initiatives to promote greater environmental responsibility
	9	Encourage the development and diffusion of environmentally friendly technologies
Anti Corruption	10	Businesses should work against corruption in all its forms, including extortion and bribery

Source: <https://www.unglobalcompact.org/what-is-gc/mission/principles>. Accessed May 10, 2021

Christian Theology

Etymologically, theology is the Word about God which is based on God's Revelation (Hanson, 1997; Muller, 2003; Doerksen, 2015). In this sense, theology deals not only with God's nature but also His will, His teachings and what God expects from man to be His image in the world. Apart from etymology, there are many definitions of theology. In free translation, Guthrie (1994) and Aritonang (2018) define theology as God who is the source of everything and humans as His creation must live well. Frame (1987) defines theology as the application of God's Word by everyone as His child and as learning aspects of faith in human existence.

From the above discussion, it is generally explained that Christian theology is a record of Christian religious affective expressed in words and deeds. Christian theology describes the instructions of the biblical facts in their proper order and relation, with general principles or truths which are involved in the

facts themselves and which propagate and harmonize the whole (Abineno, 2015) Therefore, this Christian theology is able to explain how CSR practices are in line with God's Word and what God wants for humans to maintain a balanced relationship with society and the environment in an effort to achieve economic performance (Samarenna, 2017).

RESEARCH METHODS

This research is a qualitative phenomenological study, namely research that explains the phenomena that exist in the community, namely the practice of CSR and is seen specifically from Christian theology with the aim of forming a thought or idea for further discussion (Merriam, 2009; Fraenkel and Wallen, 2009; Lichtman, 2013; Siyoto and Sodik, 2015; Raco, 2010; Somantri, 2005; Yuliani, 2018; Hardani *et al.*, 2020). This study links theology with CSR practices, so that in the scientific field theology is included in the discussion of contextual theology. The data source is secondary data. The analysis technique is

a literature study by studying the CSR indicators described in the 10 principles according to UNGC and

viewed from a biblical review.

Environment	7,8,9	Genesis 1: 27-31; 2 Peter 3:10
Anti Corruption	10	2 Kings 5; Job 17; Luke 16:11; Ecclesiastes 5: 9; Proverbs 22:16; Luke 16:10

RESULT

The first discussion is related to how the perspective of Christian theology views business in generating profits. In Christian teaching it is not forbidden for Christians to do business and accumulate wealth on earth. In fact, this is a must because: (1) Humans are given intelligence as perfect creatures and the ability to manage nature for their lives and have their own gifts that are different for each individual. Man is obliged to develop the gifts given to him as described in the parable of the talents (Genesis 2:7; Matthew 25); (2) Man must be diligent and diligent in his work and wise as it is written, learning with the ants that gather food in the summer so as not to starve in winter (Ecclesiastes 7:11; Proverbs 30:25; Proverbs 6: 6; Romans 12:11; Proverbs 13: 4) (3) man must be sufficient himself to become an extension of God's hand in blessing others (2 Corinthians 9: 8). With sufficiency alone, humans should be a blessing to others. In our Father's prayer, we were taught that asking for physical blessings in moderation. Allah will provide for mankind, especially from the animals and plants that He does not sow and also cares for; (4) God's children become heads and not tails (Deuteronomy 28:13; Matthew 5: 13-16). So that even in the secular world, it is hoped that we can become leaders, including in business. Yet the behavior of Christian businessmen remains the salt and light of the world.

However, on the way, what was written above experienced digressions. Humans fall into the devil's

temptation to be greedy in managing a business as written in 1 Timothy 6:10 where humans start to love money so that they deviate from faith and torture themselves with various sorrows (Niftrik and Boland, 2016; Soedarmo, 2015). Finally, humans seek their own benefits without caring for others, maximizing the exploitation of nature without considering its sustainability so that global warming occurs, extinction of living species, destruction of ecosystems, pollution of land, water and air, rare natural resources (Aritonang, 2018). This will result in resources that future generations can no longer enjoy.

The second discussion, how to deal with this? Are the ten principles described by the UNGC in line with the perspective of Christian theology? To address this matter where businesses exploit nature without paying attention to future generations which destroy nature, use resources without consideration for the future, causing extinction and scarcity, the UNGC formulated 10 principles that business needs to pay attention to including human rights, labor, environment and anti-corruption. Until now, many businesses have followed these 10 principles in the company's vision and mission for sustainability.

Of course, Christian business people who view the sustainability aspect with CSR practices, see these 10 principles as part of the philanthropic (good for others) because they are in line with Christian theology.

Table 2: Christian Theological Perspectives on 10 UNGC

Category	Principles	Theological Perspective
Human Rights	1,2	Proverbs 1:19; Proverbs 11: 1
Labor	3,4,5,6	Jeremiah 22:13; Psalm 112: 5

Source: Research Results

Human Rights. In this category, it is explained that businesses must pay attention to human rights. Every human being is created equal so that they have the same degree (Banawiratma, 2016; Lattu, 2009; Danforth, 2005). Therefore, there is a need for justice and a balanced treatment. Proverbs 11: 1 explains that an oblique balance is an abomination to God, but He takes pleasure in a proper weight. Justice in a broad sense includes justice for anyone other than business. It could be employees, customers or the surrounding community who are affected.

Employees need to be respected for their human rights such as worship and pray, work and rest in balance, know the vision and mission of the business where they work, and others. Consumers also need to get justice in the form of fair prices, clear product information and also the safety of product use. The surrounding community also needs protection of human rights such as enjoying water and clean air. Don't get contaminated by business activities. Avoid the noise and congestion that the business creates during its operations. This kind of impact needs to be a concern of today's business.

Table-3: Suggestions for multidisciplinary research related to the Topic of CSR

Number	Qualitative Research	Quantitative Research
1.	Analysis of CSR Practices in Christian Schools / Universities (Study at School X)	The influence of Christian CEOs on financial performance with CSR as a mediator
2	Christian Theological Perspectives on Child Exploitation as Labor The	Influence of the Vision Statement of Christian Faith on Turnover Employee
3	Analysis of CSR Philanthropic Motives (Study at PT X)	The Effect of CSR Disclosure on Company Values with Christian Leaders as moderating

Source: Results processed by researchers

Labor. The book of Jeremiah 22:13 in the Old Testament explains that a business that is not fair to employees in terms of wages will be destroyed because of its injustice and greed. Likewise, Leviticus 19:13 also explain that businesses should not extort fellow humans and withhold their wages. Today's business has a lot to do with wages, such as:

- (1) What is a decent wage for workers? Because business people calculate the wages paid is balanced with their income. Even though there are regulations related to minimum wages, this is still not a top priority to think about. Business people are looking for loopholes in how to pay their wages as economically as possible. Even though wages are not considered based on income but on the principle of justice for them. The existence of an element of greed from business people causes oppression or injustice for workers.
- (2) How are workers working hours treated? And how to take into account their overtime?. Workers are forced to work more than the ideal hours, but it is not counted as overtime. The businessman hopes that workers can spend more time on the pretext that the work has not been completed properly so that overtime is not paid. Things that is not true like this must be straightened out. Workers must be treated according to their capacity by taking into account the weight of work and working time. If it is not balanced, then you must add workers or provide overtime.
- (3) What is the status of workers who have always been contract workers without being appointed as permanent workers? This problem is still often faced by medium and large scale companies. Worker's status is sometimes important in work incentives. Therefore many businesses hold back on the transition of worker status. The above matters are only part of the issues discussed in the labor category and are still relevant today. Business people should try to address the above issues so that their business is in line with Christian teachings.

Environment. Environmental problems have long been discussed at the local, national and even global levels (Rolston, 2018). Indeed, environmental problems can be caused by natural processes themselves or by humans. Human greed causes humans to want to take all the benefits of nature by neglecting its

sustainability (Rolston, 2020). Forest burning, exploitation of irreversible natural resources, overkilling of living species, overdevelopment of technology that neglects the impact on nature. Overall it is for the sake of getting a large profit without thinking about the impact of future human life. The existence of efforts to make people aware of how to run a good business is not easy along with improving deteriorating natural conditions. However, these efforts have now begun to bear fruit. Many businesses have put forward sustainability that pays attention to future generations, environmentally friendly technology and efficient use of resources, preservation of nature and repair of damaged nature. The Word of God in Genesis 1: 27-31 explains how God created everything good and prepared for man and man's duty to look after and preserve it so that it can be used as best as possible in meeting his needs.

Anti-Corruption. Because of the love of money, which is the root of evil, people began to deviate from faith. Finally, people chase money by doing many ways, including corruption (Hakh, 2019). As in the story of Gehazi, one of them is Elisha's servant trying to take Naaman's gift secretly. Likewise, people today in business do the same thing by committing bribery, corruption, collusion and unhealthy nepotism. Luke 16:11 also explains how people who are not faithful in their honesty will lose their true wealth.

Further discussion, this study seeks to provide direction for multidisciplinary research in theology, accounting and management which is still limited so as to provide renewal.

It is hoped that with the development of multidimensional theological research with management and accounting, it will contribute to the progress of businesses that still pay attention to fellow humans and nature (Adiprasetya, 2014). Of course it is a long process, but it must be started now because the next generation is a generation that is critical in terms of science. Theology is a part of science itself (Kuster, 2014). Therefore, future research results can provide scientific insights and be discussed in the realm of academics and practice in the form of seminars and discussion forums.

CONCLUSION AND SUGGESTION

This study explains how the Christian theology's perspective on CSR practices is in line with the 10 principles formulated by the UNGC. Of course, the above discussion only raises issues globally on current business practices that are developing, namely CSR as a medium in overcoming legitimacy problems. Theological research is still limited, which answers its relevance to CSR practices. With this research, it is hoped that there will be awareness of Christian businessmen to carry out CSR practices because they are in line with what is written in the Word of God. Because looking for profit in business is not wrong, but paying attention to society and the environment is a must.

This study also provides suggestions for further research both quantitatively and qualitatively. So that with more and more research on multidimensional science this makes the sensitivity even higher considering that the next generation is a generation that is critical of a phenomenon. The results of the research serve as a companion in generating new business ideas that are in line with Christian faith in various seminars, workshops and group discussions.

This research is limited to a phenomenological qualitative study with literature study on secondary data. Further research can also conduct the same study using primary data, namely interviews with relevant respondents discussing topics like this, which have a scientific foundation of theology, management and accounting.

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