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Love-Based Corporate Social Responsibility (CSR): A Christian Perspective

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Abstract

Self-interest motives have led companies to actualize CSR partially. In this article, CSR is discussed in a Christian perspective to restore the genuine meaning of CSR which is rooted in respect to human dignity as the image of God. Social Doctrine of the Church with the principles of human dignity, common good, solidarity, and social justice is a guide for Christians' behavior in social interaction. The four principles are derived from the paradigm of love in Christian sense of the term. The implementation of CSR begins with the company's employees, moving on and continuing to the parties that are directly related to the company's activities, and then to those who are not directly related to the activities of the company. CSR thus expresses the company's commitment to respect human dignity, to prioritize common good, to express solidarity, and to uphold social justice for other people and nature. CSR should bring progress, goodness, and prosperity for all stakeholders.

Keywords: Corporate Social Responsibility, Human Existence, Love Paradigm, Social Doctrine of the Church, Human Dignity, Common Good, Solidarity, Social Justice.

1. INTRODUCTION

Nowadays CSR has become a very crucial issue. There are various concepts of CSR.¹ According to Friedman, social responsibility of business is to increase profit for the shareholders (Friedman, 1970). The profitability is the ultimate social responsibility of business. Adam Smith's proposition states that when business is free to pursue profits and efficiency, it eventually benefits the common good (Lantos, 2001). To give benefits for the common good means business people, as agents, act as civil servants. Business people eventually do more of a disservice than good to society (Lantos, 2001; Moir, 2001). Therefore, CSR concept moves from not only to increase profit but should concern the human welfare and maintain the environment (Elkington, 1997). These two different concepts arise different perspective for the company to practice (implementation and reporting) CSR.

Besides the two concepts above, the variety of interest of stakeholders also affects the practice of CSR. It can be seen from Sihite's and SWA's researches. According to Sihite's research (2010), PT. U makes the partnership program as their CSR program with the black soybean farmers.

¹ According to Dahlia and Siregar (2008), corporate social responsibility is an ethical claim that the company operates for the welfare of the stakeholders in business practices, that are the workers, local communities, government, consumers, and the environment. Corporate social responsibility is already known long ago. The Code of Hammurabi (1700 BC) containing 282 laws already contain penalties for employers who fail to maintain the comfort of residents or cause death to its customers. King Hammurabi in ancient Mesopotamia era required company's responsibility in conducting business at that time (Wiwoho, 2008, 110). Gaffikin (2008, 201) also said that the idea of social responsibility in business corporations has already existed since the Classical Greek era. Business enterprises are expected to apply high standards of morality in trade. In medieval Europe, the Church requires industrial and business firms to behave in accordance with the Church's moral code. The issue then becomes hotter in the United States in 1960.

This CSR program means to improve the farmers living but PT. U has not succeed in their partnership. After finished this partnership program, the living of the black soybean farmers are not improved and still the same as before the program running. From this program, PT. U gets the positive image as a company who has a good social commitment. The research of SWA (2005) to 45 companies, shows that the companies' motivation to do CSR are: to get a positive image (37.38%), to foster a good relationship with the community (16.82%), to support the company's operations (10.28%), as means of the company's and its employees actualization (8.88%), to obtain raw materials and production equipments (7.48%), reduce the negative externalities (5.61%), and others (13.5%).

This article is intended to provide a more comprehensive perspective on CSR, that is according to Christian perspective based on love as the fulfilment of the existence of human beings. The structure of this article consists of two main parts. First, a review of CSR practices attempts to describe the social conflicts experienced by Enron, PT. NMR, PT. FI, and PT. LB, followed by an analysis of CSR practices. Secondly, a concept of CSR in a Christian perspective elaborates the meaning of stakeholders according to Christian perspective, the philosophical foundations of human existence, love as a paradigm of CSR, the Social Doctrine of the Church, and toward to the concept of CSR in Christian perspective.

2. REVIEW OF CSR PRACTICES

2.1 The cases of Enron, PT. NMR, PT. FI, and PT. LB.

Various cases that have occurred such as the case of Enron, PT. NMR, PT. FI, and PT. LB show that the implementation of CSR have not been balanced between profit, people, and planet.² Enron, in the view of American Law Institute, is a law-abiding company to make an annual report as a form of corporate responsibility (Nehme and Koon Wee Ghee, 2008, 139). Even in its CSR annual report in 2000 (pp. 2-3, quoted in Hartman and Desjardins, 2008, 165), Enron reported some successes that they have achieved such as the most innovative company in American Fortune magazine for six successive years, rank number 25 in All-Star list of the most admired Global Companies at Fortune magazine in the year of 2000. The report also states the principles that guide the behavior of Enron is based on the vision and values that include respect, integrity, communication, and excellence. In addition, Enron had a standard code of conduct that apply universally in England, Spain, and Portugal. Enron also had the Principles of Human Rights and the Principles of Environmental Health and Safety, so that it can be said that Enron had a good CSR performance (Nehme and Koon Wee Ghee, 2008, 139).

On the other hand, Enron had manipulated its financial statements by recording a profit while in fact the company burdened with debt and money-losing business (CRS Report for Congress, 2003, 1-2). Enron wants to hide these problems. This manipulation is caused by the desire of Enron to keep investors' interest. It makes Enron collapse. This failure shows that Enron did not have social responsibility. How many employees are losing their jobs, how much losses are suffered by investors? Enron's corporate culture is based on greed and selfishness that makes it unable to maintain its business.

² Profit, People and Planet are the three basic principles of CSR that was initiated by Elkington (1997). To ensure its survival, a company must remain profit-oriented. As a human community, the company should have a concern for human welfare, both employees and other stakeholders who are affected directly or indirectly by the company's activities. The company should also maintain the environment. The company must have concern for the environment because the company is part of the natural ecosystem (Lako, 2011, 59) that was alive and enlivened by nature.

PT. NMR has been trying to build a positive image while operating in Ratatotok Minahasa. In their activities as a social responsibility, the company has built five schools including 3 Kindergarten, 1 elementary school, 1 junior high school, 1 senior high school, community health center and the first type C-hospital in Ratatotok, Southeast Minahasa (Berita Kawanua, 2012). The results of study from various sources show that PT. NMR has been proven as polluting at Buyat bay (Amrullah, 2008). However, the decision of Manado District Court stated that PT. NMR was not guilty of pollution and environmental destruction in Buyat (Sasmito, 2012). This condition indicates that the CSR conducted by PT. NMR was inadequate. The existence of PT. NMR has led to social conflicts in the form of alleged pollution.

The conflicts between PT. FI and the Papuans were triggered by the use of customary land of Amungme tribe, destruction, and environmental pollution around the mining area (Hadi, 2011, 4). The Papuans have to accept the bitter reality because of PT. FI's mining operation. This conflict shows that in its operations, the mining company only pursues personal gain and socially irresponsible.

Sidoarjo mudflow case (Hadi, 2011, 12) was caused by the negligence of PT. LB in drilling oil and gas. Lapindo mudflow has destroyed the social, economic, community life and the surrounding environment. We can still feel the effect until now. This negligence has displaced more than one sub-population. Many companies have lost their business. Many employees have lost their jobs. The existence and operation of PT. LB are extremely detrimental to people and damaging to the environment.

2.2 Analysis of CSR Practices

The cases mentioned above bring up the question, what exactly is the meaning of CSR? These social conflicts show that the implementation of CSR is motivated by the companies' self-interest. In conducting their business activities, the companies give their priority to profit without regard to public welfare and environmental preservation. This is because CSR is partially understood by the company manager or management as a charitable, philanthropic, or community development activity. CSR is only for big companies. CSR activities are separated from the core business of the company. CSR is an additional cost and cosmetic for company's image (Dwi Kartini, 2009, 37-44).

Lack of awareness of a company in implementing CSR also affects its disclosure in annual report or corporate sustainability report.³ This can be seen from the fact that out of 438 companies currently listed on the Indonesia Stock Exchange (BEI), there are only about 25 companies (5.7%) which make sustainability report (Berita Investasi, 2011). If all the activities of CSR are motivated by

³ Hendriksen (1991, 203) defines a disclosure as a presentation of some information required for the optimal operation of an efficient capital market. A disclosure can be mandatory or voluntary. The mandatory disclosure is to disclose information based on certain rules or standards. The voluntary disclosure is to disclose information beyond the minimum requirements of the applicable regulations. Some of the theories that support the social and environmental accountability report is legitimacy theory and stakeholder theory (Deegan, 2004, 292). Most empirical studies that analyze the disclosure of corporate social responsibility focus on annual reports. Annual reports are considered as the most important tools that companies use to communicate with the companies' stakeholders (Branco and Rodrigues, 2006). The disclosure of corporate social responsibility activities refer to the Global Reporting Initiative (GRI) guide version 3.0. GRI is a project of the Coalition for Environmentally Responsible Economies with the United Nations Environmental Program. GRI is used as sustainability reporting guidelines by almost all companies in the world. GRI was introduced for the first time in 2000 and there were only 44 companies that follow those guidelines. However, 10 years later, in 2010, the number of users reached 1973 company. They use these guidelines voluntarily and not because of the obligation from the government in the country where the company is located.

self-interest, then its disclosure in annual report or corporate sustainability report will also be motivated by self-interest. A company's reports will eventually contain only positive information about the company. They will serve only as a corporate public relation tool and not as a form of corporate accountability to the public. This indicates that the awareness of the company⁴ to carry out their social responsibilities also directly impact the manner and nature of reporting.

The awareness of a company comes from the manager or company management as CSR policy makers. If corporate managers have an awareness about humane business morality or ethical business,⁵ the company will implement a policy of social responsibility in all of the company's activities. Conversely, if the manager's orientation is only in shareholders' satisfaction (high productivity, big profits, higher stock values) as well as personal achievement, then the policy of social responsibility is only cosmetic, lip service, camouflage, generic, and hit and run (Suharto, 2008, 8).

Company managers must realize that man and nature are one, inseparable unity.⁶ Human beings, who have a physical form, life, mind, soul, and spirit (Wilber, 1998) are created along with the universe by God to complement each other. With the integrity of body, mind, soul, and spirit, human beings were given the task to manage and maintain the universe⁷ for the glory of God. Humans are actually required to find the value and meaning of life.

The relationship between God and man is reflected in the relational and social dimension of human nature. The life of man should be considered sacred and inviolable. With this specific vocation to life, man and woman find themselves also in the presence of all the other creatures. They can and are obliged to put them at their own service and to enjoy them, but their dominion over the world requires the exercise of responsibility and should not be a free, arbitrary and selfish exploitation. All creation in fact has value and is good in the sight of God. Man must discover and respect its value. Human dominion over the world consists in naming things (Genesis 2.19-20).⁸ In giving things their

⁴ The awareness of the company means the consciousness of people who run the company's activities. According to Mele (2012, 93), "the firm as a community of persons." As a community, whose members are individuals or persons, companies with a strong sense of community are based not only on the unity given by contracts and interests but also on commitment, loyalty and a sense of belonging, a shared belief and values and cooperation toward common goals.

⁵ Ethical business means the business run by having business performance, managerial, financial, ethical performance, and good business ethics (Keraf, 2010a, 64).

⁶ According to Ecocentrism and Biocentrism Theory, humans have a moral obligation to respect the universe and everything in it because humans are part of nature and nature has value in itself (Keraf, 2010b). According to Wilber (1998), there is a chain of life (The Great Chain of Being) which binds man and the universe. In the holistic paradigm, the relationship of man and nature is seen as a complex network and everything is related to one another (Keraf, 2010b). The whole earth is a full and coherent complexity (systemic thinking, Capra, 2001).

⁷ The duty to manage and maintain the universe comes from the book of Genesis in the Old Testament chapter 1.26-28. Then God said, "Let us make humankind in our image, according to our likeness; and let them have dominion over the fish of the sea, and over the birds of the air, and over the cattle, and over all the wild animals of the earth, and over every creeping thing that creeps upon the earth." So God created humankind in his image, in the image of God he created them; male and female he created them. God bless them, and God said to them, "Be fruitful and multiply, and fill the earth and subdue it; and have dominion over the fish of the sea and over the birds of the air and over every living thing that moves upon the earth." (All references to the verses of the Holy Bible are taken from: The Holy Bible, the New Revised Standard Version Catholic Edition for India. Bangalore: Thomas Nelson, 1999).

⁸ So out of the ground the Lord God formed every animal of the field and every birds of the air, and brought them to the man to see what he would call them; and whatever the man called every

names, man must recognize them for what they are and establish with each of them a relationship of responsibility (Compendium of Social Doctrine of the Church 110, 112-113).

Modern man interpret their life limited to the process of life while living in this world. Humans become the main focus of life. The individual freedom inherited from the Enlightenment encourages people to prioritize their own selfish interest and not the welfare of others. According to Heilbroner (1991), there is an endless and insatiable urge inside a human to accumulate capital as a sublimation of human subconscious mind to actualize itself, dominate, and control. This impulse is rooted in human identity and become a hidden force that drives human exploitation of nature and human beings.

Consequently, the relationship between humans and nature no longer reflects unity, harmony, and balance. According to Borong (1999, 43), human behavior towards nature changes from economic needs to economic wants. Man has changed his attitude toward nature from "need" to "greed."

Self-interest motives that are deep-rooted in man also result in lack of respect for human beings. Man is no longer considered as a subject but an object or a tool to satisfy human desire that has no limit. No more respect for human rights and human dignity. People wallow in greed to exploit other human beings and nature for their own sake. Humans increasingly focus on material life and leave spiritual life. Man has forgotten the sublime meaning of human presence on earth, which is to participate in God's plan, to maintain and manage the universe as a human being in God's image.

According to *Sollicitudo Rei Socialist* 27,⁹ people have to return to a right relationship with God and other creatures for the genuine human development. Man must look at the vertical relationship once again, that is the relationship with God and not just focus on the horizontal relationship (the relationship between humans and humans with nature). The harmonization between God, man and nature have to be revived to restore the spiritual meaning of human presence on this earth.

The growth of spiritual awareness in the corporate world and working environment will motivate managers and employees to seek spirituality in their work (Hendrawan, 2009, 10). This will have an impact on improved business morality and wider corporate responsibility to the community. Spiritual awareness is needed to support the company's transformation and strengthen the company response mechanisms (coping mechanism) to the challenges of an increasingly complex business (Hendrawan, 2009, 10).

Spiritual awareness is required to give a new orientation in company management. This is mainly to overcome the destructive effects on the natural environment and human life from the spirit of capitalism that underlies the management of companies and businesses today. Spiritual awareness or consciousness of God's presence¹⁰ helps companies to build a new orientation of

living creature, that was its name. The man gave names to all cattle, and to the birds of the air, and to every animal of the field; but for the man there was not found a helper as his partner.

⁹ References to all documents of Social Doctrine of the Church at 1891-1991 as *Rerum Novarum*, *Quadragesimo Anno*, *Mater et Magistra*, *Pacem in Terris*, *Populorum Progressio*, *Laborem exercens*, *Sollicitudo Rei Socialist*, and *Centesimus Annus* taken from: Catholic Social Thought, The Documentary Heritage, edited by David J. O'Brien and Thomas A. Shannon (New York: Orbis Books, 1998). As usual references to Church documents are done by designating the number or article of the documents, and not on the page.

¹⁰ Triyuwono in Shari'a Enterprise Theory (2009) expressed the need for "the divine consciousness" to reflect the power of God in the company. Triyuwono (2012, 10) also said that corporate social responsibility is used by companies to distribute holistic well-being to all parties with an interest in the company. The awareness of the divine in the Catholic faith is the awareness of God.

business that is established upon the unification of man and nature. This will bring the company to an awareness of its responsibility for the natural and social environment.

3. CSR CONCEPT IN CHRISTIAN PERSPECTIVE

3.1 Companies' Stakeholders in Christian Perspective

Spiritual values, in this case religious values, are extremely needed to motivate corporate managers in determining the company's CSR policy. CSR based on spiritual motivation in Christianity is a religious social responsibility that places God as the main stakeholder.¹¹ In Christian concept of social responsibility, corporate stakeholders include God, man and nature.¹² Man as a "representative of God" in the world, in the sense of acting on behalf of God, should be accountable to God.¹³ This accountability includes two parties, the one who gives the responsibility (God as Creator) and the one who accepts the responsibility, that is man who manages the earth and all its contents (Genesis 1.26-28).

Corporate responsibility for human welfare and environmental preservation, in practice, must derive from the conscience of corporate managers to be responsible for what is entrusted by God to man. Lack of respect for nature and human values reflects the loss of corporate manager's moral value, which in turn results in making the company's business activities as unethical business merely oriented on self-interest motives. In fact, business activities must have an image as a sublime profession (Keraf, 2010a). In Catholic, the cultivation of moral values as sublime values in humans derive from faith and love.

3.2 Philosophical Basis of Human Existence

According to Aquinas (quoted in Ohoitumur, 2006, 11), the existential reality of God is as revealed in the revelation. God is the Creator, the Origin, and the Final destination of all things. God is the source of all goodness and righteousness. God is *Esse* (Being) that causes everything, while He Himself is not caused. God is pure actuality, a Mover that is not moved, and the existence of God is identical with His essence (Ohoitumur, 1998, 158).

Because God is an *Esse (Being)* that causes and moves everything, then each of God's creation receives its most basic character from God. Each creature has a different essence¹⁴ in accordance with its nature. Because of that, every creation is a being which can have an actual existence.

According to Aquinas, as *Ipsum Esse Subsistens* (a being that has His own existence), that is as the original act of being, God is the most radical basis for everything that exists. Aquinas said, "It

God's role in our lives are expressed in several ways, that is through the illumination of the Holy Spirit (the Bible), through words, and encounters with others.

¹¹ Compare this with the understanding in Islamic accounting. In the context of Islamic accounting, human beings act as though they are binding a contract with God as The Ultimate Principal (Triyuwono, 2009).

¹² Christian concept of the company's stakeholders has something in common with the Shari'a Enterprise Theory (Triyuwono, 2009) and the concept of Tri Hita Karana (Anom, 2011) which basically looks at balanced relationship between man and God, man and man and man and nature.

¹³ Accountability of man to God in Islamic Accounting is called Vertical Accountability. In vertical accountability, man must be responsible to spread grace or welfare to other human beings and nature by His laws (Triyuwono, 2009, 340).

¹⁴ In the context of Thomas Aquinas' metaphysics, essence is understood as something that is generally possessed by all natural things. The essence allows something to be him, for example humanity is the essence of human; animal is the essence of cats and dogs (Ohoitumur, 2006, 51-52).

must be said that every being in any way of existing is from God. All beings apart from God are not their own being, but are beings by participation" (quoted in Ohoitimur, 1998, 161). The creature's existence is not an intrinsic factor of the essence but it comes from the existence of God. The existence of every creature declares God's personal relationship with His creation.

Thus, the existence of every creature is not in itself meaningless. On the one hand, the existence expresses God's closeness with His creation. On the other hand, the same existence states that through the creation, man can experience the goodness of God as The Creator. The double meaning of existence ontologically expresses God's love relationship with His creatures. Or, in other words, "God created it" means by the His goodness or his love He gives existence to His creatures. So the deepest ontological foundation of the relationship between God the Creator with the world and man is love. In Aquinas' philosophy of metaphysics, God is *Esse*. *Esse* is the most radical and fundamental existential activity. That activity precedes all actions or activities that can be done by the creatures, including humans (Ohoitimur, 2006, 50). Since God's existence is the basis for all creatures' existence, and the act of God's creation reveals God's love, we can conclude that *Esse* is an act of love. That is why the Bible says that "God is love" (1 John 4.8,16).¹⁵

3.3 Love as a Paradigm of CSR

The ontology of love thus explains its axiology. Axiology is the philosophical study of values as an abstract reality that states the essence that gives meaning and therefore worth struggling for (Bagus, 1996, 33-34). Based on the insight that creation is a creative act of God for the sake of His love; love is the most fundamental and essential value. That value indicates the nature of God, as well as the perfect quality of relationship between God and man. From this basic value can be further derived the value of human dignity which God created with love, social solidarity or concern for fellow human beings, justice, and so on.

In the context of Christianity, faith is no other than human response to God's love for them. Faith is comprehensive, in the sense that it is directed to God as Creator, God as Savior, and also God as the Guide or Maker of life. That is what is called as the Trinity, that is God the Father, God the Son, and God the Holy Spirit.

God the Father is the Creator of all that exists. God the Son is the Savior and Redeemer who gives life to all people, and God the Holy Spirit is the Sanctifier. Creator, Redeemer, and Sanctifier are not three Gods but one God who works in three different ways (Keene, 2006, 44-45). The Trinity of God thus expresses the unity of divine love. In the Trinity of God, individuals are not separated and alone, but humans who exist and manifest themselves in mutual giving and receiving relationship. Humans live in interrelatedness and interdependence to each other (also with the universe).

Communion with God is a fellowship in the Trinity. The unity of the Trinity is a unity of love so that the life of the Trinity of God is a life of love to one another. Therefore, it is the experience of love that becomes a principle to understand true reality in depth.

¹⁵ Whoever does not love does not know God, for God is love... So we have known and believe the love that God has for us. God is love, and those who abide in love abide in God, and God abides in them.

God's perfect love is revealed in Jesus who became a man. Jesus Christ came into the world to bring salvation to mankind. In this plan of salvation, God's love is perfectly manifested because God is willing to sacrifice His beloved Son for His love to mankind.¹⁶

The love that is shown in Jesus' ministry among man is the love which He experienced in His intimate communion with God the Father. Jesus was the first man to obey God's plan of love and He did it as a special messenger from God in this world (Compendium of Social Doctrine of the Church 29). For Jesus, to recognize and acknowledge the love of God the Father means to be an example of His actions on the generosity and compassion of God. Christians see Jesus' life as a model for moral and ethical behavior. They got encouragement from Jesus' complete humility as a human being (Keene, 2006, 42).

In Matthew Gospel 22.37-39,¹⁷ love is said to be the main commandment that guides people who believe in God. Jesus wanted to affirm that faith in God can only be based on a complete love to Him as a whole human being. The identity as a whole human being is characterized by three key elements that is heart, soul, and mind (Purnomo, 2000, 19).

With his heart a man develops deep sensitivity to God, so he can understand and follow His will. With his heart a man involves himself in the mysteries of faith; grow and develop as a man of good will in desire and longing for God and surrender to God. Heart is the center of life that channels all sorts of kindness, willingness, generosity, nobility, and sincerity.

Soul is the source of life and spirit. With soul, humans live and inhale all the goodness of God, absorb His power and mercy. Humans are also determined as the living image of God, so that they grow and develop as an image of God. Human life is characterized by intellect. With intellect, man is responsible for everything that he does, he cultivates his life and develops a noble and honest thought. Intellect is human wholeness and the absorber of the truth (Purnomo, 2000, 19-20). To have faith in this context means to love God with all our heart, soul, and mind.

According to the Apostle Paul in 1 Corinthians 13.1-13,¹⁸ love comes from God who loved us first. The love that comes from God will lead back to Him through faith and hope. Therefore, love is the hymn of the believer's life. The love of God makes humans live, and humans live because of God's love. Love is first and foremost directed to God. Parallel to this, love is also directed to other

¹⁶ "For God so loved the world that he gave his only Son, so that everyone who believes in him may not perish but may have eternal life" (John 3.16).

¹⁷ He said to him, "You shall love the Lord your God with all your heart, and with all your soul, and with all your mind." This is the greatest and the first commandment. And a second is like it: 'You shall love your neighbor as yourself.'"

¹⁸ If I speak in the tongues of mortals and of angels, but do not have love, I am a noisy gong or a clanging cymbal. And if I have prophetic powers, and understand all mysteries and all knowledge, and if I have all faith, so as to remove mountains, but do not have love, I am nothing. If I give away all my possessions, and if I hand over my body so that I may boast, but do not have love, I gain nothing. Love is patient; love is kind; love is not envious or boastful or arrogant or rude. It does not insist on its own way; it is not irritable or resentful; it does not rejoice in wrongdoing, but rejoices in the truth. It bears all things, believes all things, hopes all things, endures all things. Love never ends. But as for prophecies, they will come to an end; as for tongues, they will cease; as for knowledge, it will come to an end. For we know only in part, and we prophesy only in part; but when the complete comes, the partial will come to an end. When I was a child, I spoke like a child, I thought like a child, I reasoned like a child; when I became an adult, I put an end to childish ways. For now we see in a mirror, dimly, but then we will see face to face. Now I know only in part; then I will know fully, even as I have been fully known. And now faith, hope, and love abide, these three; and the greatest of these is love.

humans. Therefore, love to others should happen with all your heart, soul, and mind (Purnomo, 2000, 21).

Love is directed to the development of communal living which is characterized by positive traits. Love is not self-centered, because it's not selfish. Love directed to others means love always put the interests of others first. Love inspires devotion to other human beings and see them as its subjects and not objects.

Love encourages man to pay attention to others with all his soul. Humans are challenged to support, understand, complement, and have solidarity and sensitivity to each other. The unity and harmony of communal living occurs when people can live as one soul so that all disintegration, war, oppression, and other forms of exploitation of human being will not happen on earth.

Knowing that people are loved by God, then man would understand the transcendent dignity of their own. Because of that, people will see each other in a more humane networking relationship. All humans who are made "new" by God's love are able to change the norms and quality of relationships while at the same time reforming social structures. Only love is capable of animating and managing social interactions.

3.4 Social Doctrine of the Church as the Concrete Manifestation of Love

Love does not only serve to encourage individuals' actions but also acts as a power that could inspire new ways to approach today's problems (Compendium of Social Doctrine of the Church 207). Pope John XXIII affirmed that the law of love is the basis of Church's competence in facing human social problems. According to him, love is an overview of the entire Social Doctrine of the Church (Soetoprawiro 2003, 49). Therefore, in facing social problems, the Church provides guidelines for Christian behavior in the form of Social Doctrine of the Church.

Social Doctrine of the Church is intended as a guide for Christians to live a life as enlightened¹⁹ humans and be able to interpret today's reality and find ways to act right. In Social Doctrine of the Church, a Christian can find principles for reflection and guidelines for action that will become the starting point for advancing an integrated humanism and solidarity (Compendium of Social Doctrine of the Church 7). Social Doctrine of the Church is characterized by moral theology and a guide to action (*Sollicitudo Rei Socialist* 41).

Faith and mind is the source of Social Doctrine of the Church. Knowledge of faith leads human life in the light of the secret of salvation. God reveals and gives Himself to us in Christ. Such an understanding of faith involves the intellect to elaborate and comprehend the truth revealed and to combine them with the truth about human nature found in the divine plan revealed in creation (*Dignitatis Humanae* 14).²⁰ This is the truth about the human person as an integrated spiritual and physical being, in relationship with God and other creatures. In this case, faith can only be manifested in the involvement and responsibility of believers on social issues (Soetoprawiro, 2003, 32).

¹⁹ Humans who are enlightened are humanism or the whole human development. That is, man becomes truly human only when he surpasses himself towards God himself (Soetoprawiro, 2003, 65).

²⁰ References to all documents of the Second Vatican Council as *Dei Verbum* (Dogmatic Constitution on Divine Revelation), *Gaudium et Spes* (Pastoral Constitution on the Church in the Modern World), *Dignitatis Humanae*, etc. taken from: Vatican Council II, *The Conciliar and Post Conciliar Documents*, Editor by Austin Flannery, O. P. (New York: Castello Publishing Company, 1977). As usual references to Church documents are done by designating number or article of the documents, and not on the page.

Pope John XXIII in *Mater et Magistra* confirmed that Social Doctrine of the Church is an integral part of human life in the context of human social existence in the world. This encyclical emphasizes two important aspects of Social Doctrine of the Church. First, the “way of life” in Social Doctrine of the Church is inseparable from human life. Social Doctrine of the Church contains moral teaching principles that are based on human nature. Secondly, Social Doctrine of the Church provides a variety of solutions to the occurring problems. Thus, Social Doctrine of the Church is not just a theoretical doctrine but also a practical guide about living in a society.

Social Doctrine of the Church contains the principles of dignity of the human person, common good, solidarity, and social justice. These principles are general and fundamental because they are related with the reality of society as a whole (Compendium of Social Doctrine of the Church 161). These principles constitute the main and fundamental reference parameters to interpret and assess social phenomenon. These principles are also a source that is absolutely necessary to draw up criteria for a variety of social interactions in social, economic, and political life. The principles of Social Doctrine of the Church are integrated teachings; their application is intertwined and cannot be separated from one another. The application of these principles as a unity will show the way to build a good and renewed social life.

3.4.1 The Principles of Human Dignity

The first and foremost principle of Social Doctrine of the Church is to respect every person as a sublime and dignified human. Man is a dignified person because he was created in God’s image and likeness (Genesis 1:27).²¹ With God’s image, man is a unique creature. He is God’s representation who exists in this world. He became the center and pinnacle of God’s creation (*Gaudium et Spes* 12). Therefore, human life is sacred (Compendium of Social Doctrine of the Church 112). In his dignity, human person become the moral point of view in society activity.

From the existence that every human being is God’s image, human nature consists of the following three factors. First, every human being has the same dignity, degree, and rights as other human beings (Compendium of Social Doctrine of the Church 111, 144). Because of God’s love, man was created in His image. Human dignity is purely a gift of God. Any difference in people because of skin color, language, religion, position, and identity can not be the main criteria in deciding how to behave towards others (Compendium of Social Doctrine of the Church 144).

Second, the human person is much more important than things and other creatures (Compendium of Social Doctrine of the Church 133). Man must never be treated as an instrument or an object in every dimension of life. Every action that manipulates human for the interest of another human being means degrading human dignity. Since man is God’s image and His most perfect creation, the action is also degrading God. Man should be treated as a subject and should be seen as a goal in his personal and social activity.

Third, human beings have a social dimension (Compendium of Social Doctrine of the Church 110). Man was not created alone. Therefore, humans are essentially social beings that are closely dependent on others. Harmonious living is the first form of interpersonal fellowship. “This is because the deepest nature of humans is social beings’; and without relating with others he could not live or develop his innate talents” (*Gaudium et Spes* 12).

²¹ So God created humankind in his image, in the image of God he created them; male and female he created them.

Socialization as the deepest part of human nature (Compendium of Social Doctrine of the Church 149). A man's ability to progress and evolve depends on others (*Gaudium et Spes* 25). The development of human person and the progress of society depend each others. Human beings have a social relationship such as family, community, organization, and state. Interdependence each others means every human person have a responsibility in their social life. We are all responsible for others.

This social dimension firmly underlies the principles of Social Doctrine of the Church about common good and solidarity (Compendium of Social Doctrine of the Church 150). The whole view, doctrine, and attitudes of the church about people and life is based on the principle of human dignity that man is God's image (Compendium of Social Doctrine of the Church 160). Church's response to the issues of injustice and society problems are based on the belief in the dignity of the human person as an image of God Himself.

3.4.2 The Principle of Common Good

In the design of God, every man is called upon to develop and fulfill himself, for every life is a vocation. Endowed with intelligence and freedom, he is responsible for his fulfillment as he is for his salvation. Each man can grow in humanity, can enhance his personal worth, can become more a person (*Populorum Progressio* 15).

The human beings' development is not up to each person to grow or not (*Populorum Progressio* 16). The development and advancement is a calling contained in God's plan for each person. Human salvation is realized by developing himself according to God's will (Compendium of Social Doctrine of the Church 38).

From the social dimension, everyone depends on everyone else. Others development is our responsibility. In order to develop himself and other person every person must take common good. To create common good, we must build social conditions to allow others' development. "Common good is the sum of those conditions of social life which allow social groups and their individual members attain relatively thorough and ready access to their own fulfillment" (*Gaudium et Spes* 26). Common good is not just a particular item or a group of facilities. Common good is "the sum total of those conditions of social living, whereby men are enabled more fully and more readily to achieve their own perfection" (*Mater et Magistra* 65). In the context of common good, people's rights must be sought and fought together (Massaro, 2000, 121).

Each person have a responsibility for common good. Such responsibility requires all of us to ensure every person and every group in the community meet their needs and realize their potential. Pope Leo XIII insisted, "The civil power must not serve the advantage of anyone individual, or some few persons, inasmuch as it was established for the common good of all" (*Pacem in Terris* 56). The common good touches the whole man, the needs both of his body and of his soul so each person should promote simultaneously both the material and the spiritual welfare of the citizens (*Pacem in Terris* 56). This means, common good should focus on the human person as a whole.

3.4.3 The Principle of Solidarity

Love of others according to the church's view basically means having tolerance in social dimension. Pope John Paul II called the virtue of solidarity as essential to social life as follows,

Solidarity is not a feeling of vague compassion or shallow distress at the misfortunes of so many people, both near and far. On the contrary, solidarity is a firm and

persevering determination to commit oneself to the common good that is the good of all and of each individual, because we are all really responsible for all (*Sollicitudo Rei Socialist* 38).

Solidarity is none other than a commitment to fight for others' good, not just a feeling of pity when we see or hear the misfortunes of others. Solidarity is a permanent and continuous commitment to everyone's good (Soetoprawiro, 2003, 142). In solidarity, the fact of human interdependence to one another is more deeply understood. This interdependence will mean solidarity when it is seen as a social and moral attitude (*Sollicitudo Rei Socialist* 38, Compendium of Social Doctrine of the Church 193). The awareness of dependence on others will in turn shape the attitude of solidarity (Soetoprawiro, 2003, 143).

To reach common good also means to take solidarity action into human life. Solidarity actions will eventually lead to a condition that enables everybody in the community to grow and meet their needs.

The exercise of solidarity within each society is valid when its members recognize one another as persons. Those who are more influential, because they have a greater share of goods and common services, should feel responsible for the weaker and be ready to share with them all they possess. Those who are weaker, for their part, in the same spirit of solidarity, should not adopt a purely passive attitude or one that is destructive of the social fabric, but, while claiming their legitimate rights, should do what they can for the good of all. The intermediate groups, in their turn, should not selfishly insist on their particular interests, but respect the interests of others (*Sollicitudo Rei Socialist* 39).

The quotation above emphasizes that the key of solidarity lies in recognizing others as a human person. Solidarity is not only required from those who are rich and have excessive facilities. Conversely, those who are weak and poor is not just a target of the rich. Solidarity is intended for common good, the good of all people and every human being (Compendium of Social Doctrine of the Church 193). Therefore, solidarity applies to individuals and groups, both rich and poor. Those who are poor are still required, according to their ability, to be actively involved for the good of others and common good.

Solidarity helps us to see "others" – whether a person, people, or nation - not just as some kind of instrument, with work capacity and physical strength to be exploited at low cost and then discarded when no longer useful, but as our "neighbor," a "helper," to be made a sharer, on a par with ourselves, in the banquet of life to which all are equally invited by God (*Sollicitudo Rei Socialist* 39).

3.4.4 The Principle of Social Justice

According to Aquinas (Aquinas I-II, q. 6, a. 55-63),²² fairness is a value that accompanies the implementation of basic moral virtues. Justice "is a fixed and firm will to give to God and others what is their right" (Compendium of Catechism of the Catholic Church 1807). From the subjective point of view, justice translates into behaviors which are based on the will to recognize others as individuals

²² References to Aquinas in this article are taken from the book: St. Thomas Aquinas, *Summa Theologica*, 5 vols, translated by Fathers of the English Dominican Province of Westminster, Maryland: Christian Classics, 1981.

as well as their rights. From the objective point of view, justice is the most decisive criteria of morality in the realm of inter-personal and community relationship (*Pacem in Terris* 55).

The Church's social Magisterium constantly calls for people to respect the most classic forms of justice such as commutative, distributive, and legal justice.²³ Greater emphasis is increasingly given to social justice which displays real development in general justice, that is justice which regulates social relationships according to obedience to law. Social justice is a demand in today's world in relation with today's social problems which are concerned with social, political, and economic aspects.

Social justice can be realized if people respect individuals' dignity and privacy. Human is the ultimate goal of social life. Man in carrying out social justice are always in touch with common good and the execution of authority, including obeying all the rules and regulations. Thus, people should be able to create conditions which enable associations and individuals to obtain what is theirs rightfully.

Justice is always associated with solidarity and love. Pope John Paul II in his address on the world peace day in 2004 stated that justice itself is not sufficient and should be open to a deeper power, which is love (Compendium of Social Doctrine of the Church 203). The Social Doctrine of the Church even places justice on the same level with solidarity, in the sense that solidarity is a privilege to peace. If peace is the fruit of justice, then it can be said that peace is the fruit of solidarity (*Sollicitudo Rei Socialis* 40).

Thus, these four principles express the confidence of the Church about the importance of love gaining concrete manifestation in socio-economic life. These principles reveal the whole truth about humans known by faith and mind. These principles were born from the encounter between the Gospel message and its demands that consist in the main commandment to love God and others; and problems arising from community life.

3.4.5 Towards the CSR Concept in Christian Perspective

As God's image and likeness, man should see their relationship with others and nature as a manifestation of God's love relationship with humans. Loving God means loving other people and all His other creatures. Thus, the domination of nature and relationships with other humans should be done as an act of human love for the Creator. On this basis man can avoid selfishness and materialism as well as develop a responsible attitude. This is what should be realized by companies' manager in the implementation and reporting of CSR.

CSR should be seen as a manifestation of man's love to God, other humans, and nature. Love as God's gift should be accompanied by acts of love. Acts of love for others should start with respect for the dignity of human person, prioritizing public welfare, being tolerant, and having social justice.

²³ Commutative justice arrange fair or unfair relationship between one and the other, so in social interaction there must not be any parties that are put at a disadvantage concerning his rights and interests. Companies should establish an equal and balanced business relationship between one party with another one. Distributive justice (economic justice) is concerned with fair economic distribution for all citizens. Every employee in the company must be paid in accordance with achievements, duties, and responsibilities given to him. Legal justice is concerned with the relationship between individuals or groups of people and the state. All persons or groups of people in the community are treated equally by the state in the presence of and under applicable laws. Corporate leaders should treat all employees equally in accordance with the applicable rules (Keraf, 2010a, 138-143)

A socially responsible company means a company that respects humans as God's image. All the people who are directly (e.g. employees, suppliers, customers) or indirectly involved (e.g. neighbouring communities, governments, and other communities that are affected and affect the activities of a company) should be treated as human beings with the same dignity, degree, and rights. The company's activities from upstream to downstream should reflect respect for human dignity. On the basis of equal rights, dignity, and degree of human beings, the company may not act solely for their own interests but should be present to animate others and serve the public interest.

Therefore, a company will not treat its employees as a means to gain profit without regards to their rights. A company should not only manufacture products with low production costs but should consider the usefulness to consumers. In relation to the government, a company should pay tax as the company's obligation and make a transparent and honest CSR reporting as a form of accountability to stakeholders. A company should establish a communicative relationship with the surrounding community and do not pollute the environment.

As a humane community, a company should become a place to grow and to develop for individuals who are involved in the company's activities. It can be said that a company has a social dimension as a means of personal communion since individuals are interdependent with each other. An individual's progress and development in the company should also bring progress to the others. A company's development must be accompanied by the stakeholders' development.

A company must have an awareness to prioritize common good. A company's development and progress also depends on other people. People in the company should be responsible for their own development and safety and at the same time support the others to grow in humanity. It is intended that the company should be able to create a condition that can meet every individual's needs and develop his potential to the fullest. Therefore, commitment is required from people in the company to be responsible for the good of the society. Thus, firms in all its activities should prioritize human welfare and environmental sustainability.

A company does not operate solely for profit. Profit is necessary to finance the company's operations, but when greater profit is obtained, a company should be more socially responsible. Thus, a company's social dimension also means that a company should be willing to commit itself for common good by fighting for other people's goodness. Solidarity is not intended as a mere giving out of pity or charity but giving for the purpose of everyone's personal development in order to meet their needs.

In line with respecting the personal dignity of every person who is involved in a company's activities, the company should be able to realize social justice. In conducting social justice, a company particularly starts by paying attention to the rights of the employees. Company's life is dependent upon the employees. Observing the employees' rights will grow a sense of belonging to the company so that employees will conduct their activities as a form of love for the company. This will encourage employees to achieve a common goal for the common good and not for private goals and interests. Thus, the company will be able to commit themselves to fair actions for everyone, including the natural environment.

Therefore, a company's activities for profit should be in line with efforts to improve human welfare and preserve the environment. CSR is no longer just a strategy to win the competition or to get a positive image, as practiced by Enron, who has a standard universal code of ethics, the principles of human rights, the principles of environmental health and safety or the observance to make CSR reporting. The positive image that Enron created to gain the investors' sympathy makes them fail to maintain the survival of its business.

CSR activities cannot be understood partially as a company's external activities in the form of charitable, philanthropic, or community development that are separated from the company's core activities. Community development should be interpreted not merely as a form of community development outside the company, but firstly for the people inside. CSR implementation in the form of charitable or philanthropic activities as implemented by PT. NMR showed that the company was not able to avoid social conflict. Similarly with PT. FI, and PT. LB, they experienced social conflicts because they only focused on personal interests and did not appreciate society life. Failure or social conflicts experienced by many companies show a lack of proper understanding of CSR.

In expressing the four principles of the Social Doctrine of Church, CSR activities can be divided into 3 circles in accordance with the 3 groups of stakeholders that is the primary circle, the secondary circle, and the tertiary circle. The primary circle is focused on employees, because the company's existence very much depends on the employees' activities. The secondary circle includes those who are directly related to company's activities. The tertiary circle consists of those who are not directly related to company's activities. The implementation of CSR is described as a spiral where the starting point is at the primary circle which then moves on continuously up to the tertiary circle.

CSR should be built from within the company. The main target of CSR is the employees as the nearest community. Respecting the dignity of the human person and be fair to employees, including obeying all regulations, should be the main focus of the company. By focusing on the employees' progress, goodness, and welfare, the company owner or manager will be compelled to maintain his business. The company is present not only for the benefit of the owners but also to reanimate employees.

With responsibility for the employees' progress, goodness, and welfare, companies will be motivated to act in solidarity and promote public welfare. As a result, the company's presence in a wider society also brings progress, goodness, and general welfare to the community. The company will be motivated to participate in community welfare activities and to participate in building public facilities and infrastructures.

Consequently, a company should preserve the environment for the welfare of human beings. Human life cannot be separated from its environment. Man and nature are complementary. Man lives from nature. Respect for nature as God's creation means not doing activities to destroy it. Nature should not be seen as a means for satisfying human needs. Nature has a moral value in itself that should be treated fairly.

Thus, CSR should not only be interpreted as a commitment of the company to make profit while at the same time giving attention to the welfare of society and the preservation of environment. At a deeper level, CSR should be interpreted as the company's commitment to respect the dignity of the human person, to prioritize common good, to express social solidarity, and to uphold social justice for fellow human beings and nature which is reflected in all of the company's activities from upstream to downstream. This will also have an impact on CSR reporting. CSR reporting will be done by manager without any compulsion as required by law. CSR report not only for public relation, but as an instrument for corporate accountability. More deeply, CSR report as a tool for communicating company's love to its stakeholders by bringing the values of respect for the dignity of the human person, common good, solidarity, and social justice. Therefore, love should be a paradigm in implementing and reporting CSR.

4. CONCLUSION

Social conflicts that plagued companies today, shows that CSR implemented partially. The balance between profit, people, and planet has not been achieved. It is because of self-interest motives are rooted in company life. CSR has seen as a strategy, liability, or expense in its implementation so that company can survive and make profit.

CSR should comes from the deepest meaning of human existence in God's image. Therefore love must be the corporate life paradigm. With the spirit of love, the purpose of company's existence is to uphold stakeholders' progress, goodness, and welfare in particular and for the dedication to the society in general. CSR is thus a form of corporate's love implementation. In this context, CSR means the company's commitment to respect the dignity of the human person, priority of common good, expressed social solidarity, and uphold social justice for his fellow human beings and nature which are reflected in all company's activities.

Company's commitment should starting from the primary circle to move on an ongoing basis up to the company's tertiary circle. With a commitment to progress, kindness, and human well-being, company will also be committed to the good and preservation of nature. Man and nature are inseparable but are created to complement each other. It can be said that all company's activities will be covered by love values for fellow human beings and nature. Thus, CSR reporting will also bring the values of respect for the dignity of the human person, common good, solidarity and social justice.

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