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ISSN (Paper)2222-1697 ISSN (Online)2222-2847

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Paper submission email: RJFA@iiste.org

ISSN (Paper) 2222-1697 ISSN (Online) 2222-2847

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The Implementation of Corporate Social Responsibility (CSR) in The Light of Common Good

Hedy D. Rumambi

Abstract

From his social dimension, human is bound to the responsibilities for other lives. The existence of it expresses that human has spirit to priority the common good. Due to having spirit to prioritize the common good in living the life, all human activities refer to the good and welfare upon every person. Corporate Social Responsibility as one of human activity in the corporate becomes the manifestation of corporate's comity to concern their stakeholders common good. The purpose of this study is to discuss CSR in the light of common good. This study used qualitative method and common good principle as a tool for analysis data. The result of this study stated that services to the community and natural conservation are values which base CSR in the light of common good. The implementation of CSR is concreted in serving the community and protecting the environment. Serving the community likes profit achievement, creating jobs, creating conducive social conditions in the corporate, creating a system to deliver the information of business activities, empowering the community members, taking part in infrastructure facilities building. Protecting the environment includes natural environment, living environment and work environment.

Keywords: CSR, Common good, Serving the community, Protecting the environment

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The Implementation of Corporate Social Responsibility (CSR) in The Light of Common Good

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Abstract

From his social dimension, human is bound to the responsibilities for other lives. The existence of it expresses that human has spirit to priority the common good. Due to having spirit to prioritize the common good in living the life, all human activities refer to the good and welfare upon every person. Corporate Social Responsibility as one of human activity in the corporate becomes the manifestation of corporate's comity to concern their stakeholders common good. The purpose of this study is to discuss CSR in the light of common good. This study used qualitative method and common good principle as a tool for analysis data. The result of this study stated that services to the community and natural conservation are values which base CSR in the light of common good. The implementation of CSR is concreted in serving the community and protecting the environment. Serving the community likes profit achievement, creating jobs, creating conducive social conditions in the corporate, creating a system to deliver the information of business activities, empowering the community members, taking part in infrastructure facilities building. Protecting the environment includes natural environment, living environment and work environment.

Keywords: CSR, Common good, Serving the community, Protecting the environment

1. Introduction

Corporate Social Responsibility is a responsibility that is manifested in the social interaction between corporate itself and its stakeholders. Given that, the acknowledgment of human dignity can be existent in people's lives (Rumambi, 2015). In a pastoral letter of Economic Justice for All 14, "the dignity of the human person, realized in community with others."

Therefore, corporate social responsibility becomes the manifestation of enterprise's comity towards the dignity of human person (Rumambi, 2015). The implementation of that social responsibility, not only does it concern the fulfillment of the stakeholders' rights, but also the ways of how the corporate conditions the lives of those stakeholder in order that they live in accordance with their dignities. Valuing the stakeholders denotes the promotion of the commonweal and common good.

In Social Doctrine of the Church, the principle of common good come from the human dignity (Rumambi et. Al, 2014 and Rumambi, 2015). The purpose of this study is to discuss CSR in the light of common good. This is a further study of the previous Rumambi's (2015) which explored CSR from the perspective of human dignity. This study then practically contribute for the corporates to implement CSR in the light of common good.

2. Literature Review

2.1 Common Good Principle in Social Doctrine of The Church

Every human have God's calling to develop themselves as a whole human being (*Populorum Progressio* 15). That's why human always strive for his self-development. It is out of the capability of human to determine whether he is willing to develop or not for it has been the life calling. In the 16th paragraph of *Populorum Progressio*, it is said that self-development is not left up to man's option. Following God plan, every human being is summoned to develop and improve themselves. One can bring his salvation into fruition if his self-development is led in accordance with God's will (*Compendium of Social Doctrine of The Church* 38).

From its social dimension, as one of the human dignity aspects, man has dependence upon one another. Every single individual is liable for his fellows' self-development. For the sake of developing and improving either individual or group, every person needs to realize the common good. Common good itself accounts for, ".....sum of those conditions of social life which allow social groups and their individual members relatively thorough and ready access to their own fulfillment" (*Gaudium et Spes* 26).

Common good is not simply a sum of facilities or a pile of certain object. It takes account of "all social conditions which favor the full development of human personality" (*Mater et Magistra* 65). In order for the common good to be brought into reality, every individual member and group simultaneously strive for their personal rights (Massaro, 2000, 121).

The notion regarding the common good always covers national duty and public institution. In the Social Doctrine of The Church, the discussion of common good can not be separated from people's and government's role (Curran, 2007, 213). Creating and preserving the common good is the goal of a country. The government is responsible for making efforts to realize the common good. It is invested in the production of various laws and

policies in economic, social, and politic in order for people to be organized to respect the human dignity and develop themselves in the society.

On the other hand, every human being too has the similar responsibility. The common good is achieved when every individual member and group fulfill their needs and develop their talents. Therefore they are obliged to create social conditions towards a realization of the common good. The common good is something which affects the needs of the whole man, body and soul. That, then, they must respect the hierarchy of values, and aim at achieving the spiritual as well as the material prosperity of their subjects (*Pacem in Terris* 57). This means that the common good should focus on the whole human person.

2.2 Common Good as a Form of Respect to Human Dignity

Man has a social dimension. He can not live without the existence of the others, nor develop himself. Hence, man's self-development exists due to his interaction with other personalities in the social life. In that interdependence, the development and improvement of a man are always followed by those of others.

The social dimension implies, firstly every human being has spirit to give priority to the common good. According to Aquinas as presented by Scott (1997, 33), that virtue is the natural character of each creature. Common good or also known as *bonum commune* in Latin, Aquinas, will be attained if every individual member who create a community, interacts and works together in the mean of good. Rawls (1971) argues that common good constitutes a general condition that benefits everyone.

Secondly, due to having spirit to prioritize the common good in living the life, all human's activities refer to the good and welfare upon every person. Therefore, individual good is unlikely to be realized in the absence of the common good risen by the active engagement of community members. The individual and the common good are always linked up.

Thirdly, the common good and commonweal of every community member can be accomplished through social conditions that enable every individual and group members to reach their perfections. Paus Benedict XVI in ensiklik *Caritas in Veritate* 7 says, "besides the good of the individual, there is a good that is linked to living in society: The common good. It is the good of all of us, made up of individuals, families, and intermediate groups who together constitute society."

Thus, the common good is the responsibility of every individual and community member to pass good and wealth on everyone. Due to it, "the concept of common good implies the sense of social responsibility and requires a person's ability to safeguard someone else's good as much as their own" (Papal Council for The Justice and The Peace 2010).

3. Research Method

This study employed qualitative method and took place at one of enterprises in the city of Manado, Indonesia whose instant noodle as its major product. To acquire the final result, researchers, first, collected the data through interview, observation, and document study. The interviewees comprehended the branch manager, personal officer, purchasing officer, production development and quality control officer, production workers, and staff of the enterprise. Researchers then built the analysis and data interpretation.

Analyzing and interpreting Rumambi (2015) which is modified from Miles and Huberman (1992). The first process was to reduce the data. Researchers conducted the selection, focusing, and simplification of data from the field notes. This process continued throughout the execution of the research up to the end of the study report was completed. Second, researchers undertook assessing the data. In this process, the researchers began by determining the aspects of common good principle that become the tool of analysis. By using these aspects, the researchers read and assessed the company data that had been compiled based on themes. Third, the result of data assessment constituted the researchers' interpretation about the concrete manifestation of company's social responsibility in the light of common good.

4. CSR In The Light of Common Good

Corporate is there to serve the community. It should be a benefit to people. In order to be so, it serves community by generating quality products that focus on consumers' needs. Therefore, corporate activities involves a variety of parties. Through its sequence of activities, the corporate takes part in realizing the common good. In the Pontifical Council for Justice and Peace (2011, 34), Cardinal Peter states that "building a business creates a common good shared between all the various people involved in a business."

In accordance with the Social Doctrine of The Church, business activities should be able to arise the human values. Organized programs designed to increase productivity should have but one aim: to serve human nature (*Populorum Progressio* 34). Serving the human nature means that business activities are addressed to the common good of all individuals and community members. Consequently, corporate seeks the common good by serving the community through its business activities. Such community in the context of business is all the stakeholders. "A society that wishes and intends to remain at the service of the human being at every level is a

society that has the common good — the good of all people and of the whole person— as its primary goal.” (Compendium of Social Doctrine of The Church 165).

In bringing up the business that serves society, corporate requires raw material that has nature as its provenance. This shows the existence of reciprocity between business and the nature. Accordingly, in the context of the common good, business is not only addressed to serve the human, but also is it to keep the environment. According to Compendium of Social Doctrine of The Church 459, “one must take into account the nature of each being and of its mutual connection in an ordered system”

4.1 Services to The Community

Business activities to create the common good are conducted through generating products. In the Compendium of Social Doctrine of The Church 338, “Businesses should be characterized by their capacity to serve the common good of society through the production of useful goods and services.” In seeking to produce goods, corporate creates wealth not just for the owner, but for other stakeholders as well. Therefore, to help all stakeholders achieve their wealth, business is responsible to operate in such a way to attain the common good. “Business is not responsible for the common good; it is responsible to the common good” (Alfred, Naughton, and Naughton, 2001, 41 in Chamberlain, 2004). “Business does not determine the content of the common good, but business has a responsibility to operate in such a way that the common good is promoted throughout the community” (Chamberlain, 2004, 32).

4.1.1 Generating Profit

To attain the common good, as a business organization, corporate must attempt to enhance its profit growth. By generating profit, corporate is not only able to maintain its continuity and bring welfare to the owners, but also to the other stakeholders.

Profit, morally, is a good thing to acquire. First, it enables the corporate to be viable in the business cycle. Second, there is no investor wanting to invest his capital to a corporate that generates no profit. This means there will be no productive economic activity to trigger economic growth that warrants national welfare. Third, profit enables the corporate to support the lives of its employees even on the higher level and standard of living (Keraf, 1998, 63).

Profit is an indication that business is functioning well. When a firm makes a profit, this means that productive factors have been properly employed (Centesimus Annus 35). Profit is required to maintain business continuity. However, when profit is generated as the only goal without the common good as the primary one, this might interrupt the common good and the viability of the corporate itself. Thus, corporate viability is not only determined by its success in profit-making but by how the obtained profit is used to increase the common good.

While profitability is an indicator of organizational health, it is neither the only one, nor the most important by which business should be judged. Profit is necessary to sustain a business; however, once profit becomes the exclusive focus, if it is produced by improper means and without the common good as its end, it risks destroying prosperity and creating poverty. Profit is like food. An organism must eat, but that is not the overriding purpose of its existence (Pontifical Council for Justice and Peace 53). Thus, profit-making to a corporate is the primary thing. The corporate needs to commit to accelerate the growth and keep seizing an opportunity to innovate its products and enhancing the quality of its goods and services.

4.1.2 Creating Jobs

With growing profits, the corporate can remain at its business development. Transforming into one of leading manufacturers of food stuffs attracts more potential employees. This condition enables the corporate to create jobs to more people.

The availability of more work opportunities indicates that the presence of the corporate supports many community members to express their existences as human person. This social condition gives chances to many individuals to develop themselves to fulfill the needs of their lives. By working, human dignity is recognized (Quadragesimo Anno 83). In work, man becomes more human being (Laborem Exercens 9). The corporate is in charge of backing people’s efforts to achieve their fulfillment as human person.

In the encyclical of Quadragesimo Anno 74, Paus Pius X suggests not to put aside the creation of jobs to those who are able and willing to work. This job creation is intended to give no space to unemployment. Besides, it is hoped that the workers will have sufficient properties to be used to meet their needs.

4.1.3 Creating Conducive Social Condition in Corporate

With the growing business and workers’ involvement, corporate needs to create a conducive working environment. This creation of working condition aims to achieve the common goals and establish harmonious relationships between corporate and its workers. This sort of condition make them feel like home whilst working. Good working condition is backed by several factors. First, the workers’ commitment to do their assigned tasks responsibly, full of dedication, and intensely work to do better than yesterday and tomorrow will be even better than today which can be stipulated in the work agreement. This commitment should also be backed by the sense of mutual respect to make unity and solidarity in doing the jobs. Say there is trouble, the workers then will

priority the deliberation and consensus. To achieve the maximum result, workers commit to love and appreciate their jobs, behave honestly and fairly, and get their rights and obligations balanced. The commitment will form a cooperation among the workers, employers, and government to make better industrial relationship for the sake of the corporate continuity and to enhance workers' welfare.

Second, the presence of corporate work culture. The culture should be sourced from corporate core values. In its application, corporate must seek such a way to get its workers learn, understand, and practice the values.

Third, attitude and work ethic that are built by the corporate. This has something to do with the workers' commitment to always keep their physical and mental health and to behave healthfully to meet the production process requirement and product distribution. Workers are also asked for their commitments to keep the work environment clean, health, and safe. In order to produce the quality products, workers must obey the rules and process and try to prevent bad quality product being produced.

Fourth, to build the harmonious industrial relationship with the labor union to respect their independency in managing internal affairs and to support their activities. Fifth, to formulate organizational structure and describe the jobs, responsibilities, and authorities for each worker to be clearly grasped. The structure expresses the division of jobs and work mechanism that is integrated from each department. Therefore, workers are provided with the clear description as to the delegation of jobs and responsibilities, coordination process, and communication among workers. This is executed by the corporate to its workers to do their jobs very well, consistently, and efficiently, as well as effectively in order for the corporate integrity to be maintained.

4.1.4 Producing Quality Product

Quality products are likely to be produced through the application of good corporate governance and the activities of production and marketing. To attain the good corporate governance, the management is responsible to make sure that internal control is being implemented. The control aims to gain trust towards the effectiveness of operational activity, accurate and reliable financial statement, and the compliance with the valid laws. The corporate can apply surveillance system and risk-based internal control to ensure that operational standard procedure has its basis in financial accounting standard, corporate rules, constitutions, and best business practice. In term of surveillance, the division of internal audit routinely conduct the assessment and evaluation on the effectiveness of internal control and corporate governance.

To anticipate the rapid corporate growth and more complex competition in business, besides internal control, the effective risk management is required to accomplish the corporate goal. Risk management system is a sustainable process to control the risk through some of the monitoring activities which can minimize the potential risk and negative impact of uncertainty in achieving the corporate goal. To ensure the effectiveness of risk management system, internal audit assess the implementation of monitoring system. That aforementioned system is to mitigate reputation risk concerning the issues of food safety, raw material fluctuation, and the possibility of competition on business segment.

Good corporate governance is based on the transparency principle, accountability, responsibility, independency, and equality. Transparency principle is followed by the corporate to be published all corporate's information in the annual report. The accountability principle is run in the presence of audit committee. Audit committee serves the monitoring function such as the monitoring of financial statement composing, workers' performance, the appointment and dismissal of employee, and the monitoring of environment impact.

The responsibility principle is put into effect through the existence of organizational structure and clear job descriptions. This principles are related to the implementation of strict quality control system, compliance with accounting rules, taxation, workers and environment, as well as the obedience to follow good manufacturing practice (GMP), quality management system, food safety management system, occupational health and safety management system, and halalness.

The independency principle is respected in the form of producing innovative product that follows the local taste. With its independency, the corporate also conducts multiple community-based social activities regardless of the head office agenda, like helping the victims of disaster and beach clean-up activities. It also provides its workers with the health insurance and holiday allowances that surpass the agreed amount.

The equality principle is run by not distinguishing the human beings without regards with their gender, belief, race, group, and social status. This principle comprises the equivalence in giving jobs and health insurance to all workers. The implementation of those principles mentioned above are to support the corporate to be the leading food manufacturer. Hence, the corporate attempts to generate the quality product for its business continuity.

In order to produce the quality product, the corporate applies integrated quality management total program by means of strict quality control system from incoming raw materials, production process, packaging, the evaluation of finished goods, inventory storage, and distribution and product management in the outlet. The system enables the corporate to implement good manufacturing practice, quality management system, keep the foods halal, and food safety management system that is focused on Hazard Analytical Critical Control Points

(HACCP).

To socialize the product safety, corporate carries on the factory visit. This is to educate the consumers through transparent production process. The program is open to public, either government institution, school pupils, or general community.

In order for the products to be well-known by public, the corporate employ some marketing strategies, thematic and integrated marketing campaign. The corporate also make routine market audit. It aims to find out the strength of the product in the market, how the distributor's service on distribution process, control the product displayed in the outlet and undertakes customer satisfaction survey to figure out the acceptance and people's expectation about the product.

Corporate effort to serve the needs of society by producing quality product is explicitly acknowledged in the encyclical *Centesimus Annus*. Economic activity does not only demanded to provide sufficient products to satisfy the needs of humans, but also respond to a demand for quality (*Centesimus Annus* 36). A product is said to possess good quality if its production is based on the good manufacturing practice, halal assurances system, quality management system, food safety management system, market system including its strategy, prima service, affordable price, and supported by the good corporate governance. Businesses should be characterized by their capacity to serve the common good of society through the production of useful goods and services (*Compendium of Social Doctrine of The Church* 338).

4.1.5 Creating a System for Information Delivery of Business Activities to The Stakeholders

To transfer the information about business activities to the stakeholders, including financial statement, the corporate must compose annual report. It should expresses the development and the corporate performance achievement in a certain year. The format and content of it can refer to the constitution or government regulations or international standardization. The annual report is objectively composed by deploying the accurate data and information. The content of it should comprehend descriptive explanation (narrative) as to corporate's activities (including its social performance) and analytical explanation (a study by numbers) about corporate financial performance.

Financial statement is a composition refer to financial accounting standard in Indonesia. The statement should adequately embrace all material information about the corporate financial condition, results, and changes in financial position. To warrant its fairness, the corporate employ services offered by public accountant. The composition and publication of annual report reflects the realization of transparency, accountability, and corporate responsibility (obedience to the rules), as well as part of good corporate governance implementation. The report should also be published on the corporate official website and national newspaper in order for it to be accessed by all stakeholders.

The corporate is not on its own and does not operate only for its interest. The existence of it, is influenced by stakeholders support. They consist of people who are, either directly or indirectly, engaged in all corporate activities. This implies that the corporate must inform its development and achievement which present the good to all stakeholders. Business venture is not meant to meet the satisfaction of someone's personal interest. It should represent a good for everyone (*Compendium of Social Doctrine of The Church* 339).

4.1.6 Running The Community Empowerment

The community empowerment should be done to increase the people economic value, such activity is empowering the seller of boiled noodles. This program is intended to build long-term relationship that is favorable to all involved parties including the stakeholders. In its implementation, the corporate needs to monitor and evaluate the assistance given to and the result gained by community. This empowerment is hoped to improve the community standard of living.

4.1.7 Building Infrastructure Facilities

To satisfy the public interests, the corporate also builds infrastructure facilities, like places of worship, waterways, and street paving as means of transport for the society.

Those works are indeed the duties of government because its existence is to secure the common good. However, the common good is unlikely to be attained by just relying on the power of state. It can be only attained by the cooperation of all community members. Hence, the common good can be attained with the contribution of every citizen, including the business ventures.

4.2 Environmental Conservations

Production company's existence is hugely impacted and impact the environment. The corporate needs the raw material produced by the nature and accordingly its activities may affect the preservation of nature itself. In consequence with that, the corporate is liable to preserve the nature for its sustainability, also because nature is part of corporate stakeholders.

Since the very beginning, the nature has been intended for the interests of human life. The human beings concept to manage the nature, environment for humans, must be based on God's prior and original gift of the things that are (*Compendium of Social Doctrine of The Church* 460). Managing the nature constitutes the

development and protection of it. By protecting the nature, we keep its condition at good and free of damages. Thus, man's intervenes in nature to foster its development must be in harmony with the protection of it. The nature must be brought into the service of human life (Mater et Magistra 197). Man is responsible for his environment protection (Octogesima Adveniens 21).

Understanding about that makes man, with his intellect and free will, more ambitions to possess power than to develop and grow himself (Soetoprawiro, 2000). Man's failure to preserve the integrity of the nature with their theory of antroposentrism. God's command to the human to rule the earth, according to antroposentrilis, is conceived as an order to take control of the nature. Human is viewed as the center and the primary goal of God's creation. The other creatures are seen as the means of satisfying the needs of men. Leopod in Keraf (2010, 75) argues that it is a mistake if human sees the world and all in it only as the instruments of economic relations for the interest of human. This understanding creates egoist and selfish-exploration.

This is the provenance of the havoc to human activities in business. Antroposentrisme-based business activity is always capitalistic. Business that adheres this concept causes damaging exploration to the nature for the personal interests without any effort to recover and protect it. Righteously, business activities do not destroy the nature for it brings moral value to itself.

The moral value in the nature is intended that the nature itself carries out the demands and the objectives that has been received from the God. The nature was created to complete human life on the earth. Man, who discovers his capacity to transform and in a certain sense create the world through his own work, forgets that this is always based on God's prior and original gift of the things that are. (Centessimus Annus 37).

Care for the environment represents a challenge for all of humanity. It is a matter of a common and universal duty, that of respecting a common good (Compendium of Social Doctrine of The Church 466). Paus Yohanes Paulus II says: God gave the earth to the whole human race for the sustenance of all its members, without excluding or favoring anyone (Centesiums Annus 31). This understanding will keep anyone to deploy the nature as his will to meet the needs of his. It implies that human will be encouraged to be responsible for the natural conservation.

The responsibility is clearly acknowledged in the fourth pillar of CSR. The corporate declare its commitment that focuses on the natural conservation program. It also commits keep the quality of its environment and work place. This is seen from the various efforts of improving the environment quality by the corporate itself. The definition of environment in this is divided to natural environment, living environment, and the work environment.

4.2.1 Natural Environment

The corporate commitment to contribute to keep the natural conversation is manifested in the green campaign program such as planting the mangrove seed in the ashore. The plantation is done because the corporate has been aware of the uncertain environment condition as the result of global warming. The program is run under the coordination of environmental agency, local authority, school children, and the community who inhabit the immediate area.

Besides, the corporate too run "to make a better place" program through its beach clean-up. Inorganic rubbish that covers the beach area is disposed to the landfills. The program involves college students, the corporate employees, and the society.

4.2.2 Living Environment Around The Corporate Building

To protect its living environment, the corporate takes part in business performance rating of environment management held by the Ministry of Environment of Indonesia. The corporate also run the industrial waste program by basing it on the management standard set by relevant government institution. Industrial waste consists of solid, liquid, air waste, and B3. The solid waste like plastic is passed on the city sanitary agency. The liquid waste is disposed to the sea and it has already been permitted by the ministry of environment. As for the air waste like coal combustion that affect the air quality will be evaluated by labor offices to make sure it does not exceed the limit. B3 waste is treated by waste treatment company that possess the permit to treat such waste. The vibration pollution, noise, and exposure will also be checked by labor offices. To handle those pollutions, the relevant workers wear personal protective equipment. The corporate also eliminates the pollution provenance as set in the standard. Also, the corporate runs the water waste management by sending sample to Nusantara Water Laboratory. What has been done by the corporate for the interest of the environment around its buildings receive positive response from the society that lives close to it. No distractions from them towards the corporate activities.

4.2.3 Work Environment in The Corporate

The corporate sustainability is also affected by the quality of its work environment. It applies 5 S work culture as the basis for all activities. The work culture is born from Japanese practical housekeep technic. This benefits the corporate from ensuring the convenience and safety in work, the cleanness, fatigue reduction, work acceleration, quality product, work productivity, and harmonious environment. This is one of some factors of why the workers can bear it working in the corporate for couple years.

The corporate also applies office environmentally friendly practices, among others are reduce (reduction of scrap in the production area and saving the water and electricity), reuse (use of effluent water waste treatment plant that has been processed and can be used as toilet purposes and parks maintenance), and recycle (the cooperation working with third party to utilize the second-hand paper from the office and factory to be used as pulp making material and plastic waste as the raw material of bucket). The corporate also makes an absorption pool to get the soil fertility sustained.

The efforts to improve the quality of work environment also made through the applications of good manufacturing product, quality management system, food safety management system, and occupational health and safety management system to recover the environment and work atmosphere to achieve zero accident. Those efforts are made to enhance the workers' motivation that will eventually increase the productivity. The recovery of physical work condition is also supported by the harmonious industrial relationship built among the workers, labor union, and the corporate.

Protecting the environment has the meaning to keep the environment at good and free of hazard. Corporate responsibility to protect the environment does not only satisfy the present needs, but also the future ones. The nature was created for all human beings, meaning that it is not destined to one single generation only, but all as well. The present protection of environment will lead the welfare of future generation.

5. Conclusion

From his social dimension, human is bound to the responsibilities for other lives. The existence of it expresses that human has spirit to priority the common good and commonweal. Therefore, all human activities are intended for everyone's welfare.

Services to the community and natural conservation are values that base CSR in the light of common good. The values are sourced from 3 aspects. First, humans are social creatures that have spirit to priority the common good and commonweal. Second, the common good will be attained through the cooperation among all humans in the community life. All corporate activities are addressed to the good and welfare of all stakeholders. Third, to achieve the common good, the corporate create social condition to enable every person and group to reach their fulfillment as human persons.

Therefore, the implementation of CSR is not only to improve the welfare of one person or certain group. Basically, its implementation brings values that come from human nature. In the perspective of the common good, CSR is the sense of serving the community and protecting the environment. CSR in serving the community is concretely realized by these following actions;

- a. Profit achievement
 - b. Creating jobs
 - c. Creating conducive social condition in the corporate through:
 - 1) workers' commitment,
 - 2) corporate work culture
 - 3) Work attitude and work ethic
 - 4) Harmonious industrial relationship with labor union,
 - 5) Organizational structure and clearly job description
 - 6) Generating quality product that is supported through the application of Good Corporate Governance and the activities of production and marketing
 - d. Creating a system to deliver the information of business activities to stakeholders by means of:
 - 1) Composing financial statement by referring to Indonesian accounting standard and audited by public accountant
 - 2) Employing program application system
 - 3) Make use of various media to share the information
 - e. Empowering the community members
 - f. Taking part in infrastructure facilities building
- CSR to protect the environment is implemented by these ways;
- a. Protecting the natural environment through;
 - 1) Mangrove seed plantation
 - 2) Beach clean-up
 - b. Protecting the living environment around the corporate buildings through;
 - 1) The participation in performance rating program
 - 2) Industrial waste management
 - c. Protecting the work environment through;
 - 1) Applying 5 S work culture
 - 2) Applying office environmentally friendly practices
 - 3) Making an absorption pool

4) Recovering the work atmosphere to attain zero-accident

Serving the community and protecting the environment does not reflect that the economic side is being put aside. In its business activities, the corporate keeps attempting to generate the profit. That profit making has not only economic purposes, but social as well. In the perspective of common good, stakeholders embrace the workers, consumers, suppliers, government, shareholders, nature, and future generation.

The limitation of this research is this study only use common good perspective. For future research, researcher can use another perspective. The used of another perspective can enrichment the concept and practice of CSR.

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