Deconstructing the Concept of Corporate Social Responsibility: Social Investment on Luwu Indigeous Society

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ABSTRACT*:* This research deconstructed the values contained in the concept of Corporate Social Responsibility (CSR) which is used by company for social investment aimed at prospering the community. In fact, consideration on such investment is merely for the profit and reputation of the company. The logos in this research is capitalist which is still the ideology of CSR so that deconstruction is conducted using symbol value of *Kedatuan Luwu (Pakka and Payung Ri Luwu)*. The reality of corporate social responsibility is still on the implementation of handling negative impact caused by company activity. The company operates still with the purpose of maximizing profit which is still filled with material factors based on capitalist ideology. The deconstructed value is the value of profit that is taken into consideration is material in social activities that lead to the concept of capitalism. The intended profit should be the profit that becomes the economic impact of the activity so that the company earns profit and reputation done with dignity before the community and God. The methodology used was qualitative with the paradigm of postmodernism by deconstructing the indigenous symbols of *Kedatuan Luwu* by including "ade" and "sara" as the order that should be applied in the implementation of CSR to be accepted by local indigenous people. The result of this research was obtained after the researcher deconstructed the concept of CSR proposed by Elkington about Triple Bottom Line (People, Planet and Profit), and analyzing Triyuwono's deconstruction result by adding Prophet and God to CSR concept. From our analysis we found that conflicts between companies and indigenous people were due to the concept of CSR that only emphasized the impact of profit, planet, people, prophet and God were not enough if the way to implement and interact with the local community is still capitalist. Therefore, this study found that its solution is by destroying the logos of capitalism and deconstructing it using the traditional philosophy of *Kedatuan Luwu* "Pattuppu ri Ade'E Pasanre Ri Sara'E. The philosophy means that whatever conducted in Tana Luwu must be based on the Luwu customs and should not be contrary to the religion.

KEYWORDS: corporate social responsibility; profit; capitalism; reputation; deconstruction

Introduction

The implementation of CSR, in reality, still uses capitalism ideology which is contradict with philosophy embraced by each local indigious community, so that it results in conflict (Rudito, 2013). Other facts also indicate that the company still operates aiming to maximize profit which is still contain with material factors based on capitalist ideology (Tan, 2009; Yuan, 2011; Idowu, 2012). In the development of CSR researches recantly, Derridean states that company social responsiblity program is still ambiguos by conducting two functions at once. Ambigious here means that the main purpose of a company is to maximize the profit, on the other hand, it also wants to do CSR activities which is pro to social factor, so that between pro profit or pro social cannot be conducted at once because it is more dominant on consideration of gaining profit. Meanwhile, the CSR is conducted merely to improve the company's reputation (Triyuwono, 2016).

The company social responsibility is an accountability of negative effects resulted from mining by the company. This treatment is intended to restore the nature and culture that have been harmed. However, nature recovery by the company such as reforestation and others cannotrestore the forest as previous condition. It also happens to endemic that has been extinct. These kinds of situations take place in mining consession areas. In terms of the implementation of accountability is confusing as well, since the company still focuses on the fulfillmen of profit-oriented for the sake of survival of the company.

Foreign company such as PT. Vale should no longer take advantages from its social activities (Padgett & Galan, 2010). Considering the danger of capitalism values which have entered society life values through company's system, then i tis important to conduct the deconstruction of CSR concepts which is in accordance with country's visions and values contain in the national principles (Freeman & Hasnaoui, 2011). New concept of CSR need to include stakeholder approach and local wisdom values. The deconstruction conatining those values will resulted in the concept of CSR which is fair and nurturing the society. Hence, this principle is used to create new model and include the indigius community in the center so that they will no longer be marginlaises. It is in line iwth a research conducted by Triyuwono (2016) who has decosntruceds CSR values and included religious values (God and apostles) as the foundation and the aim of conducting CSR.

The implemantation of deconstruaction by Triyuwono (2016) based on the facto n the indigeous society where the company manager also contributed in various activities related to religious event was still leaving conflicts. Therefore, a depth study needs to be done with a new deconstruction in which there should be a value included in the implementation of CSR. The value is local wisdome which becomes the philosophy of of Luwu indigious society since its ancestor, "*Pattuppu Ri Ade'E Pasanre Ri Sara'E*". It means that everything that will be conducted under Payung Ri Luwu or Luwu Kingdom should be based on Luwu's traditions and religion. Hence, the difference of this study comapred to the previous study is that the values of tradition/culture and religion cannot be separated from the implementation of CSR.

Literature Review and Research Focus

Stakeholder theory accommodates indigeous society as one of stakeholders who get the direct impact of company activities. This study is arranged in a framework which presents justice values and rights of indigeous society in the concept of company social responsibility. This framework will be adescription of research development stage until it becomes a concept. This concept strings a new concept which presents the rights of indigeous society. There is always a conflict between the company and the society since the society considers that the company does not fulfil their rights suitably. On the other hand, the company will minimize its loss by creating real and social values, a business case can be handled with social strategy. Social values through CSR can be implementedin various business. McWilliams and Siegel (2001) state that the company should use CSR not merely for reputaion improvement strategy, but also as part of giving the rights that should be dedicated to the indigeous society (Carroll, 1994; Garriga & Mele, 2004; Lepoutre & Heene, 2006).

The Role of CSR in Forming Social Justice

Company strategy in improving reputation is the social responsibility of the company. Surrounding communities and a better investor protection, higher level of democracy, more effective governent service, higher quality rules, pers freedom, and commitment for environment policy. Being consistent with stakeholder approach, the company not only responsible to their stock holders, but they also need to consider the significance of other stake-holders who can influence of being influenced by organizational goals achievement (Freeman, 1984).

During the last decade, social responsibility has gained importatnt meaing in academic literature. The concept of CSR has been studied tremendously during the last decades. However, both researchers and practitioners are still far from identifying the theoretical framework which is applied in general dan can be relied on to explain issues related to the activities of various comapnies. Davis (1973), for example, defines CSR as "the company's consideration from and respond to; issues beyond the requirements of economic, technical, and company legal boundaries to achieve social and environmental benefits along with the traditional economy".

To study the "dark" side of CSR, the researcher interviewed Prof. Iwan Triyuwono who previously also deconstructed the concept of CSR. According to Triyuwono:

> "Philosophically CSR is now still a capitalist, secular because the company still prioritizes profit maximization, people and the planet that all three of them are still materialistic".

According to the informant and some of his researches on the concept and implementation of CSR, they are still contained with the values of capitalism. This has led to conflicts between indigenous society and corporate managers, because the values they hold are different. Until now there are still frequent collisions. According to the company they have given a lot in the form of CSR activities to the community, but the indigenous society feels that it is merely for the mask of the company because there are still society, like the Dongi society, which is treated unfairly.

Triyuwon's research (2016) deconstructed the Triple Bottom Line (TBL) more holistically with piety deconstruction, his research presented Prophets and God as the main entities to be added to the TBL approach to PBL. Deconstruction of CSR is also intended to be able to accommodate stakeholders holistically not just stockholders (Triyuwono, 2016).

Through the more holistic approach of stakeholders, the researcher develops the approach so that the company performs its social responsibility not merely for accountability or corporate reputation, but also with the sincerity of giving without expecting anything so that it is released from capitalist shackles which is opposite from mutual respect and humanitarian nature of surrounding indigenous society or other stakeholders.

Researches over the past few years show that CSR debate has shifted from passive compliance state which is based on the rule of law and public morals to compliance of proactive involvement with social issues. Companies involved in social activities is simply as one of strategies as a social agent in the society (Husted & Allen, 2007; Jamali & Mirshak, 2007; Margolis & Walsh, 2009; McWilliams, Siegel & Wright., 2006; Smith, 2003; Waddock & Graves, 1997). Although CSR can be applied in various forms, sizes and business sectors, but in fact, the CSR practices are dominated by large companies (Hillary, 2000). McWilliams and Siegel (2001) argue that CSR is defined as a social corporate action outside the company's interests and as required by law. In terms of its development, the theory of CSR theory has been investigated by Carroll (1994), and its approach by Garriga & Mele, 2004), and its terminology strategy by Lepoutre and Heene (2006).

The series of previous research explain that the company has conducted CSR program but the community has not get justice. Therefore, the researcher raised a focus of research on the concept of CSR in accordance with the heart of indigenous society To Karunsi'E Dongi in Sorowako. This research focuses on answering research question:

RQ*: How is the concept of CSR able to accommodate the rights of indigenous society who is still marginalized?*

Research Method

This study used qualitative methods with postmodernism paradigm by deconstructing the concept of CSR which is still capitalism and developing a concept that is closer to the hearts of indigenous society so that the social investment conducted by the company presents forever in society even though the company has stopped operating.

Deconstruction used in this study was the deconstruction adopted from Derrida steps as follows: the first step was transforming the concept with the law regulations, based on the existing reality. The second was accommodating the items of indigenous society's rights. Third was exploring the assumptions of marginalized rights. Fourth was assembling the linkage or sequence of reality. This step was used in deconstructing the model of social responsibility. Fifth was creating a new model of fair social responsibility disclosure and accommodate the rights of indigenous society (Al-fayyadl, 2005).

Piliang (2005:14) states that democracy can be formed in Writing and Difference, describing a world of signs and the world of texts released from various foundations of truth, in order to create textuality condition or symbol which is dynamic or productive. In this case, local wisdom is not an opposition against national, but it works as an alternative; not a big counter-current, but multiple channels; not a monolithic, egoistic, and microfascist movements such as regional autonomy in general, but fractal, which is concerned with the lines of relationships, networks, and synergies of small currents, to become a force conversation in national-scale.

In addition, according to Piliang (2005), for Derrida, the concept of being and truth which become the foundation of every text, is now replaced by concepts of game, interpretation and pure sign, which is the sign without the foundation of truth, the moment of truth (transcendence) is now taken over by the moment of apparition (imanensi), the metaphysical world is taken over by the world of the text, the world of dogma is taken over by the world of free interpretation, which does not allow the moment of truth to find its place. The purpose of dismantling the foundation and the centers, as understood by Derrida, is to create the opening moment or moment of openness that is an openness to all possible forms (images, texts, discourses) that during this time is unable to develop due to the foundational and centers restrains. The implication is that this study will fundamentally change the conventional view by reviving the local culture on the concept of CSR.

Result and Discussion

Haron, Yahya, Chambers, Manasseh and Ismail (2004) suggests that social disclosure can provide good information such as news about companies operating in harmony with the environment and society, employee training programs or waste management policies being carried out. Social disclosure may also have negative information that provides information where the company's operations harm the environment, such as the inability to control or reduce pollution or the failure to solve social problems. One of the mine's inherent impacts is the health impact. Figure 1 presented the type of diseases that are sufferd by many people in the mining area.

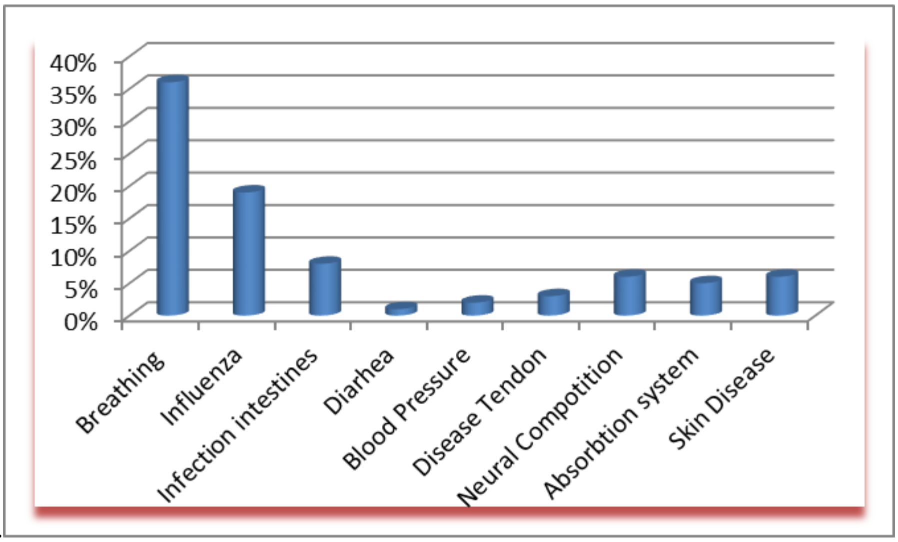

Figure 1 Kinds of diseases and the number of patients Sorowako
Source: CSR Planning of PT.Vale. 2011

One of the above data is a real proof that indigenous society domiciled around mining companies are receiving enormous effects in terms of health, so being paid by anything is meaningless. Social responsibility to the society and the environment becomes an issue that should be disclosed by the company in its sustainability report. Social and environmental information reports have been developed in several concepts such as Gray (2002: 687). The current nomenclature includes terms such as Triple-Bottom-Line (Elkington, 1997), corporate social responsibility (Gray, Owen & Adams, 1996), social accounting (Mathews, 1993), sustainable development (Bebbington, 1997), mega accounting (Mathews, 1997), and social and environmental accounting/accountability (Gray, Owen, & Maunders, 1987; Rahmawati & Said, 2017).

CSR is considered a Western phenomenon since research results have been concentrated mainly on studies in developed countries. There are some constraints faced by CSR disclosure practices in developing countries where the institutions, standards and systems that support CSD in developing countries are relatively weak (Kemp, 2001). As an example of CSR conducted by drinking water companies, AQUA, by donating funds actually charged to consumers, actually positioning companies not as a party that runs CSR but it only functions as a collector which then channel the funds back (mediator).

Chambers, Chapple, Moon, and Sullivan (2003) show a number of arguments that could explain the low levels of CSR in developing countries: CSR is a function of economic wealth. Civil society in developed countries stimulates CSR by generating greater community demands and expectations of business responsibility. The Western government is more advanced compared to developing countries and thus it encourages greater CSR, although if it is explored further, the implementation of CSR is still loaded with materialistic values, efficiency considerations that lead to the interests of capital owners only, so that it still contains capitalist values. Besides that, the company performs CSR is in fact because of considerations as an analytical tool related to the value of companies in the capital market, both in terms of profitability and visibility and reputation of the company.

Companies make profitability as a benchmark both in CSR implementation and management decision making related to additional fund from capital market, book value, leverage, riskiness (measured by stock price volatility), company's assets' merit, capital expenditure, and whether the company operates in industry is sensitive to the environment or not (Clarkson, 2008; Cho & Patten, 2007). Bigger companies and more profitable companies have more resources to devote to CSR disclosure. Companies with high profits are more likely to attract public attention and regulation so that they are more likely to use CSR disclosure to satisfy activists and regulators. Companies that need to access the capital markets for additional funds are more likely to disclose CSR information in order to eliminate apprehensions that there might be potential liabilities concerning to CSR issues.

In Indonesia, the implementation and recognition from the company’s social and environmental reporting is relatively new and has become the most popular terms since the mid-1990s. Corporate social responsibility and disclosure have been the subject of substantial academic accounting research. Disclosure of CSR can be defined as information that the company discloses about the environmental impacts of company activities and company relationships with stakeholders (Campbell 2004; Gray, Javad & Sinclair, 2001).

The Profitability Concept Becomes the Final Goal of the Capitalist

Profit (profit) is the excess revenue over the related expenses for activities over a period of time. Terms with the same meaning include 'income', 'earning', and 'margin'. Lord Keynes said that 'Profit is the engine that drives the business enterprise'. Every business must earn enough profit to survive and grow over a long period of time. However, the term 'Profitability' is not synonymous with the term 'Efficiency'. Profitability is an efficiency index and is considered a measurement of efficiency and management guidance for greater efficiency. Although profitability is an important benchmark for measuring efficiency, the level of profitability can not be taken as the ultimate proof of efficiency.

The company considers profit and efficiency a lot in conducting CSR (Gibson, 1998. Brigham, Gapenski and Ehrhardt (1999) assumes that profitability is a net result of various managerial policies and decisions, and the level of profitability is the result of net operations of securities a combination of liquidity, asset management and debt management Greuning (2005) considers that profitability indicators generally mean "indications" about how the company's profit margins associated with sales, average capital and own equity capital. Collase (2009) assumes that the company's profitability is an attitude to get results as a consequence of its effort.This aspect is often expressed with the help of the ratio between this result and sales (or production).

Stefea (2002) considers that profitability is a "competence of profitable activity to generate higher revenues from expenses. The profitability indicator is known as the profitability ratio or the accumulated margin". Companies that invest in CSR activities aim to maximize their reputation without disclosing the information of the activity (see: Hasseldine, Salama & Toms, 2005; Toms, 2002). Although it seems a little utilitarian and strategic, it is generally accepted that the companines engaged in CSR activities usually involve disclosure related information because of their contribution to financial performance (Orlitzky, SchMidt & Rynes, 2003; Barnett, 2007) or market value (Mackey, Mackey & Barney, 2007). This is because Corporate Social Responsibility Disclosure (CSRD) is helpful to assess the appropriateness between social values implied by CSR activities and social norms of legitimacy (Dowling & Pfeffer, 1975).

Belkaoui and Karpik (1989), argue that the underlying cause of a positive relationship between social disclosure policy and profitability is management knowledge. They argue that managers who have the knowledge to make their company profitable also have the knowledge and understanding of social responsibility. This might explain the higher levels of CSR disclosure by profitable companies. Giner (1997) argues that managers of profitable company are more likely to provide more voluntary CSR disclosures in annual reports to support their own current continuing positions and to improve current and future compensation rates.

According to Stakeholder Theory, the economic performance of a company influences management decisions to engage in corporate social or environmental reporting or disclosure. When companies do not perform well, economic demands are more prioritized over social and environmental responsibility expenditures. In addition, these kinds of companies tend to lack of financial ability to disclose more information to meet the needs of various corporate stakeholders (Ferreira, Branco & Moreira, 2012). Stakeholder theory postulates a positive relationship between economic performance and the level of decisions by company to engage in CSR reporting. Profitable companies are more likely to reveal more information to filter themselves out of less profitable companies (Busch & Hoffmann, 2011).

Previous empirical researches on the correlation between corporate environmental performance and profitability have reported mixed results (Freedman & Jaggi, 1994). Some attempt to examine the implications of profitability on environmental issues; other examine the long-term relationship between social performance and the company's environment and company performance, using percentage changes in three pollution stages and various accounting ratios as an empirical proxy for environmental and corporate performance (Freedman & Jaggi, 1994). An inverse relationship between environmental and corporate performance is in accordance with the orthodoxy associated with traditional economic philosophy that describes this relationship as an exchange between company profitability and works on environmental responsibility (Freeman, 1984).

Company Visibility Concept as a “Mask” for Capitalists

Company visibility refers to how responsible behavior is perceived by the community from stakeholders. Fombrun and Shanley (2000), describes the fluctuative value of company frauds in reputation/visibility as a reputation capital, which increases risks every day when the company is in interaction with stakeholders, whether it is a customer buying a product or an investor buying a stock. Expected return are not delivered, the impairment of companies’ reputation manifest themselves in forms of revenue, the decreasing ability to attract financial capital and reducing attractiveness to current time and potential employees (Fombrun & Shanley., 2000). In other words, if a company loses stakeholder’s trust or company’s visibility in public, it will be ruined.

According to Griffin (2008) social responsibility is one of the main components of corporate visibility management together with crisis and reputation management. This view is supported by Hawkins (2006), who argues that 'the overall goal of CSR is to build a more sustainable approach into the company's operating ethos and to promote this policy to attract customers and consumers using theoretical value for CSR linkage and corporate visibility, when corporate actions are assessed by various stakeholder groups, reputations are built according to their respective value priorities and the motives are assumed by the company.

There are two types of visibility in which organizations can vary, each has different implications for the organization's response to institutional pressure. In doing so, it needs to identify the conditions where those various forms of visibility meet that pressure. There are two types of visibility in which organizations can vary, in which each has different implications for organizational responses towards institutional pressure. A company with greater generic visibility has organizational characteristics such as high reputation, status, and prominence that makes the company more widely known in the community. In contrast, specific domain visibility arises from specific organizational characteristics (eg, employment relations or environmental impacts) that can expose companiess to a greater degree of institutional pressure associated with specific domains, such as those provided by non-governmental organizations (NGOs) and activists.

Stakeholder’s controls on particular domains become more possible, companiess with greater generic visibility increasingly pay more attention to their vulnerability to sanctions, making compliance more possible. Thus, the greater the level of supervision to attend a particular domain, the less the difference will be occured to which generic and domain-specific visibility leads to compliance. To understand how institutional pressures of corporate influence are visible, we deviate from previous research that has focused on how company characteristics (such as size, performance, and reputation) affect visibility effects.

As stakeholder oversight on specific domains becomes more possible, companiess with greater generic visibility will pay more attention to their vulnerability to sanctions, making compliance more possible. Many studies show that it is difficult for companies that invest in CSR activities to maximize their reputation without revealing the activity's information (Toms, 2002). Although it seems a little utilitarian and strategic, it is generally accepted that companiess engaged in CSR activities usually involve disclosure related information because of their contribution to financial performance (Orlitzky, SchMidt & Rynes, 2003; Barnett, 2007) or market value (Mackey, Mackey & Barney, 2007). This is because CSRD is helpful to assess the suitability between implied social values by CSR activities and social norms of legitimacy (Dowling & Pfeffer, 1975).

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Highly profitable companies will increase their disclosure levels, in order to reduce agency costs in general, to avoid giving bad signs to the market and to justify profits in order to avoid political costs (Giner, 1997). Many studies have confirmed the positive effects of variables on public disclosure (eg: Haniffa & Cooke, 2005; Naser & Hassan, 2013; Thompson & Zakaria, 2004). Moreover, from the perspective of corporate social disclosure, he argues that companies with good economic performance can dedicate more funds to social matters and reveal more about them. Roberts (1992) uses this argument to confirm the effect of profitability on disclosure. In addition, he empirically states that companies that take more social action are the ones that are more profitable. As a result, high profitable companies are also expected to disclose more information about human resources. Previous research has documented a positive correlation between economic profitability and disclosure.

Profitability gives company directors the freedom and flexibility to implement more responsible social programs. The most empirical studies have found the correlation between CSR disclosure and corporate profitability to be unconvincing at best. Some investigations found no connection (eg: Hackston & Milne, 1996; Richardson & Welker, 2001). This pattern, however, seems unlikely to be confirmed for Islamic countries, probably because of different accounting cultures (Suwaidan, Al-Omari & Hadad, 2004).

The Concept of Equity Capital as Reasons for Efficiency and Reduced CSR Funding

The cost of the company's equity capital is motivated by the following considerations: first, the cost of equity capital is the internal rate of return (or the discount rate) that the market applies to the company's future cash flows to determine its current market value. In other words, it is the required level of return given the market perception of the company's riskiness. If CSR is perceived to affect the riskiness of an enterprise, then socially responsible companies should benefit from lower equity financing costs. Second, an effective corporate governance, and in certain strict disclosure standards, lowers the cost of equity capital through decreasing the problem of institutional asymmetry and information (Botosan, 1997; Hail & Leuz, 2006; Chen, Chen & Wei, 2009).

Tobin Q is the ratio of the company's market value to equity. A company with a high dividend ratio and a low Tobin Q ratio indicates that it does not have much opportunity to invest and develop again, which means the company does not need much funding (Lamont, Polk & Saa-Requejo, 2001).

The low market for book ratios shows that market value is lower than the book value of a company. If the market value is higher than the book value, the value of the company's shares will be undervalued. Under these undervalued conditions, many investors usually tend to buy companies' stock (Sukamulja, 2005).

Sofyaningsih (2011), states that the implementation of investment decisions is strongly influenced by the availability of corporate funds that can come from internal and external funding. Companies experiencing capital constraints tend to lose investment opportunities in strategic activities (Hubbard, 1998; Campello, Graham & Harvey, 2010), including inventory investments (Carpenter, Fazzari & Petersen, 1998), and investments in research and development activities (Himmelberg and Petersan, 1994; Hall and Lerner, 2010). From the comments about the relation of capital constraints to investment capability, it can be concluded that capital constraints can reduce and even eliminate opportunities for investment. Companies with better costs show lower CSR scores than on capital.

Today, the awareness of corporate social responsibility in recent years has grown. Companies have been urged to accept responsibility for business effects that impact society. This responsibility is not limited to shareholders and creditors but also to public in general and other stakeholders. Although many studies have investigated the correlation between CSR and value creation, some have focused on the important role of CSR in creating benefits for companies (eg: Derwall & Verwijmeren, 2007; Goss & Roberts, 2011; Chava, 2010).

There are several reasons why investors will pay attention to the company's CSR strategy. First, corporate activities that can affect long-term financial performance with the creation of potential value (Ioannou & Serafeim, 2011; Groysberg, Healy, Nohria, & Serafeim, 2011; Previts & Bricker, 1994). In addition, more investors are using CSR information as an important criterion for their investment decisions, what is now known as "investment of social responsibility". Furthermore, companiess with better CSR performance are more likely to disclose their CSR activities to the market for their long-term focus signal and differentiate themselves (Spence, 1973; Benabou & Tirole, 2010) (Dhaliwal, Li, Tsang, & Yang, 2011). In turn, CSR activities report is: (a) improving transparency around the social and environmental impacts of companies, and their governance structures and (b) able to change internal management practices by creating incentives for companies to manage their relationships with key stakeholders such as employees, investors, customers, suppliers, regulators, and civil society better (Ioannou & Serafeim, 2011).

Deconstruction

The concept of CSR that is deconstructed is a concept that still uses Triple Bottom Line (TBL) or 3P (people, planet and profit) concept introduced by John Elkington in 1988. This concept has prioritized the interests of shareholders (stockholders). The evolution of Shareholder to Stakeholder-centered according to Droguett is a capitalism-evolved style and they based on the industrial world (Droguett, 2015). The concept of Elkington (1988) is illustrated in Figure 2.

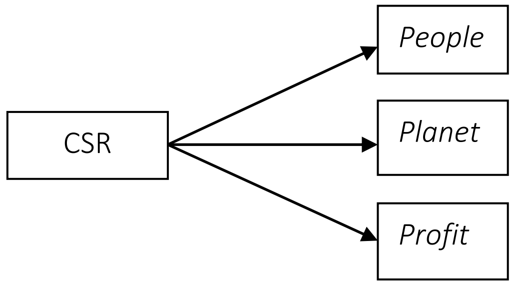

Figure 2 CSR Concept According to Elkington (1988)

Elkington's (1988) model is considered still loaded with the value of materialism (capitalism) with the main goal is profit maximization to the shareholders. Therefore, the model was deconstructed by Triyuwono added two very important things included in the concept, they are prophet and God as the real owner (Triyuwono, 2016). Triyuwono's deconstruction model is described in Figure 3.

Furthermore, the model introduced by Triyuwono which included the Prophet and God showed that it did not fade the conflicts that occurred between the company with the local indigenous peoples or mining areas. Having examined from the existing phenomena, indigenous peoples have lost the freedom to manage forests, paddy fields, fields that have become mining concessions that make them marginalized from in terms of the economic, social and cultural side. The entity that is damaged and must be accounted for is adat (*ade'*). According to Zabados (2011) that the concept of CSR is still ambiguous among profit seeking and pro social. Based on that fact, the researcher deconstructed Triyuwono model by adding *ade* '(local wisdom) and eliminates profit into new CSR concept, it is also in line with Padgett (2000) that companies should no longer seek profit in their social activities. The new model formulated by researchers is presented in Figure 4.

Companies in managing the profit, planet and people must not contradict with the ade 'and sara' that are particularly for the welfare of the earth as a form of worship to Allah and His Prophets. This is in accordance with the constitution exists in *Kedatuan Luwu Pattuppu Ri Ade'e Pasanre Ri Sara'e.* The constitution of Luwu unity is "*Pattuppu Ri Ade'e Pasanre Ri Sara'e*", from the religious side Triyuwono (2016) has deconstructed from the '*Sara*' side or religion so as to include God and Prophet as a concept in CSR. With the nomenclature and study of symbols and philosophy in Luwu unity, the deconstruction with Derrida's view is that indigenous peoples are not

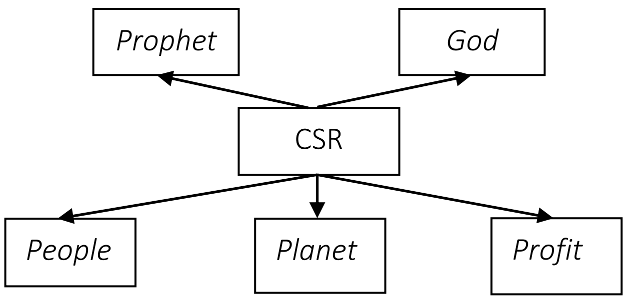

Figure 3 CSR Deconstruction Accroding to Triyuwono (2016)

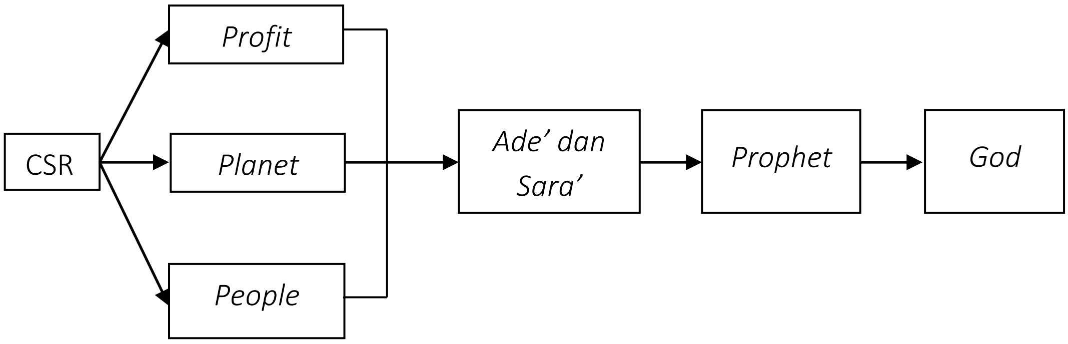

Figure 4 The Deconstruction Model of CSR and Local Wisdom by The Researcher

marginalized. Thus *ade* '(custom) and Sara should be included as part of the CSR concept. This is a result of the study that it turns out that between indigenous peoples and companies conflict is not due to the material provided by the company but the ways of implementing CSR that are not in accordance with their cultural values. (Anaada, 2013; Bao, 2013).

Conclusion

The purpose of this study is to find the concept of CSR that is able to accommodate the rights of indigenous society who are still marginalized. The concept of CSR has given a better idea of conflicting views on corporate social responsibility. Some of the reasons companies do social responsibility just as a 'mask' just because considering the profit factor of the shareholders who are the main reasons for them to operate. Reputation or visibility is still the reason they conduct CSR. Whereas business organizations should operate with the consent of society to serve constructively the need to achieve community satisfaction.

CSR programs conducted by companies aiming at reputation for the capitalists are contradict with the culture and cultural values embedded in the Luwu indigenous society, thus being deconstructed using the values and meanings contained in (Umbrella and Pakka) with the meaning of sheltering, maintaining balance and fairness. The value should be the basis for the implementation of CSR rather than consideration of material value.

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