

Social Assistance by Corporations in Pandemic Era: Between Obligations or Culture?

Danang Wahyu Muhammad^{1*}, Izzy Al Kautsar² 

¹ Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia

² Universitas Sebelas Maret, Surakarta, Indonesia

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ABSTRAK

Gotong royong merupakan akar budaya masyarakat Indonesia. Sikap gotong royong diwujudkan dalam kebersamaan dan kekeluargaan sebagai integrasi bangsa Indonesia. Pandemi virus corona baru telah menguji jalannya nilai-nilai gotong royong secara luas. Dalam konteks kegiatan filantropi korporasi yang bertujuan untuk memberikan manfaat sosial, trend saat ini menunjukkan adanya paradigma baru filantropi korporasi yaitu filantropi strategis yang dapat memberikan manfaat sosial sekaligus meningkatkan keuntungan jangka panjang seperti menyebarkan keberadaan nama produk, dan membina kemitraan antar unit usaha. Studi ini menganalisis tren, motif, dan arahan moral dari kegiatan filantropi perusahaan setelah memperkenalkan pembatasan budaya nasional (gotong royong) pandemi. Metode penelitian yang digunakan dalam penelitian ini adalah normatif dengan pendekatan konseptual. Penelitian ini menggunakan data sekunder melalui bahan hukum primer dan bahan hukum sekunder. Data yang terkumpul akan dianalisis dengan menggunakan pendekatan kualitatif dan dinyatakan secara deskriptif. Hasil akhir dari penelitian tersebut bahwa terdapat pengaruh yang cukup besar dari moralitas perusahaan sangat mempengaruhi motif dan motivasi perusahaan dalam melakukan kegiatan sosial. Moral perusahaan dipengaruhi oleh latar belakang pemangku kepentingan, tujuan, dan strategi bisnis perusahaan. Maka untuk menjaga keutuhan dan stabilitas korporasi dan masyarakat sekitar, kerjasama multi pihak dengan prinsip gotong royong melalui klaster-klaster nasional untuk mengatasi dampak Pandemi COVID-19 sangat dibutuhkan.

ABSTRACT

Gotong royong is the cultural root of Indonesian society. The attitude of gotong royong is manifested in togetherness and kinship as integration of Indonesian people. The Pandemic of the new coronavirus has extensively tested the course of gotong royong values. In the context of corporate's philanthropy activities, it aims to provide social benefits, the current trend shows there is a new corporate philanthropy paradigm, namely strategic philanthropy that can provide social benefits while increasing long-term profits such as spread the existence of the product name, and foster partnerships between business units. This study analyze the trends, motives, and moral directions of the corporate's philanthropic activities after introducing pandemic restrictions on national culture (gotong royong). The research method used in this research is normative with a conceptual approach. This study uses secondary data through primary legal materials and secondary legal materials. The data collected will be analyzed using a qualitative approach and stated descriptively. The final results of those research that there are a considerable effect of corporate morality strongly influences the motives and motivation of corporations in carrying out social activities. Corporate morale is influenced by stakeholder backgrounds, goals, and corporates business strategies. So in order to maintain the unity and stability of the corporations and the surrounding community, multi-stakeholder collaboration with the principle of gotong royong through national clusters to overcome the impact of the COVID-19 Pandemic is urgently needed.

1. INTRODUCTION

The welfare of the people is the goal of regulating social welfare and the national economy contained in the mandate of the 1945 Constitution. Every entity that lives and takes shelter in the territory of the State of Indonesia must maintain and prevent the community from experiencing an economic

*Corresponding author.

E-mail: danangwahyu@umy.ac.id (Danang Wahyu Muhammad)

downturn in the form of poverty, hunger, unemployment, and poverty, limited access to (Is & Jemmi Angga Saputra, 2021; Susanto et al., 2021). One of them is the Corporation as an economic actor in the perspective of corporate Law through Law No. 40 of 2007 concerning Limited Liability Corporations, known as corporate commitment (Putri et al., 2019; Sitorus & Hidayat, 2020). Corporate Social Responsibility (CSR), which was initially a moral, ethical, and voluntary provision, was later used as content material in the Law; this is solely so that the provisions of CSR become a legal obligation, it has more legal certainty when compared to voluntary corporate social responsibility, so the built paradigm is solely the legal paradigm for social justice (M. P. Dewi & Shamira, 2021; Mahmud et al., 2021). There is an impression that only corporate related to natural resource activities have obligations to do CSR, but referring to article 15 letter b, the responsibility of CSR is attached to all kind of corporate. This responsibility means that each corporate has a role to play in building a sustainable economic system to improve the quality of life for itself, communities, and society (Fauzia, 2017; Sudirman & Disemadi, 2021; Sumner et al., 2020). From 2019 to 2021, many corporations competed to show the nature of kindness (do good) and wisdom to see as participating in the community (good image) by providing social assistance to people affected by the spread of the Covid 19 virus.

The trend shown is related to social assistance for social life (Mufida, 2020; Schepers et al., 2019; Triana et al., 2020). The provision of this assistance is also called Charity which is not comprehensive, and there is no complete arrangement; some experts state that charity can include in the level of corporate social responsibility, and some say Charity has its characteristics. In contrast to corporate social responsibility has institution and arrangements. The two things above are indeed related to corporate obligations or corporate awareness in maintaining social stability in society in general, depending on the moral integrity of the corporate organization, motivations, and motives behind the activities of the charity (Christou et al., 2019; Widiastuty & Soewarno, 2019).

The urgency of this research is that some corporations are aware of social problems, and private corporations have social responsibilities in dealing with them, because corporations must pay attention to business ethics and maintain goodwill (Fauzia, 2017; Mukhtaruddin et al., 2020). But the current trend shows there is a new corporate philanthropy paradigm, namely strategic philanthropy as a new paradigm that can provide social benefits while increasing long-term profits such as spread the existence of the product name, and foster partnerships between business units (Lu, J. Ren et al., 2020; Manuel & Herron, 2021; Philipus, 2021). The new paradigm will affect the morale of the corporation in the future whether social problems can boost the corporations existence consequently. The corporation puts business interests ahead of social interests and is not following the spirit of the culture of *gotong royong*. Such a philanthropic paradigm is not in accordance with the spirit of Pancasila that contains the spirit of *gotong royong*.

Gotong royong is the cultural root of Indonesian society. The attitude of *gotong royong* is manifest in togetherness and kinship in the integration of Indonesian people who care for each other (R. P. Dewi & Syarif, 2020; Lukiyanto & Wijayaningtyas, 2020). *Gotong royong* is also the practice of the fifth precept; these noble values applied in society will guard the gates of prosperity and welfare of the Indonesian nation. In the context of *gotong royong*, it cannot ignore the third precept, whose practice will unite and strengthen the relations of a pluralistic Indonesian society This form of implementing the culture of *gotong royong* reflects in conditions like now. The Covid-19 virus requires the Indonesian people to strengthen each other and offer each other a shoulder to lean on for people in need (R. P. Dewi & Syarif, 2020; Luthan, 2012; Mahmud et al., 2021).

Regarding morality, there is a view from Lawrence Kohlberg which will be used as analytical material in this research. Kohlberg's Morality Theory can be used for several reasons, (1) this theory overcomes the bluntness of the statutory approach to the corporations obligation to carry out social responsibility because, in Kohlberg's morality theory, the target of analysis is the actor figure or in the context of this research, the Corporation. (2) Kohlberg's Morality Theory can reveal the background of the trend in providing social assistance during the Pandemic, whether based on cultural aspects or aspects of commitment. The concept of philanthropy in the future should accommodate and channel the corporations social philanthropic spirit as a stakeholder who has social sensitivity and concern. Without the spirit of *gotong royong*, social philanthropy has implications for difficulties in placing social interests as the goal of philanthropic activities.

The explanation above gives the view that charity culture is not mandatory and has not been regulated through clear legal corridors; on the contrary, corporate social responsibility based on the Corporate Law is mandatory and inherent for every Corporation (Is & Jemmi Angga Saputra, 2021; Junaedi, 2019). So it can be said that CSR enforces in Indonesia as an obligation or mandatory and legal obligation (Andrini, 2016; Chang, 2018; Lukiyanto & Wijayaningtyas, 2020). However, on the other hand, this is not in line with CSR's ethical and voluntary principles, which are legitimized by morals. So in this article, we will explain the analysis related to philanthropy/Charity during the Pandemic, whether it is an obligation or

culture. This study aims to analyze the trend of providing social assistance by corporations during a pandemic based on Kohlberg's morality theory.

2. METHODS

This research uses a method that is built on a system of norms, rules of laws and regulations, principles, and doctrines. This research is juridical normative by examining an object based on legal norms in-laws and regulations. The object of research is a conflict of cultural principles with corporate obligations norms. The norms observed in this study affect the corporate morality. The theoretical basis used as analytical material is present at the level of normative legal theory (Diantha, 2015). The approach applied also uses a statutory and conceptual approach. The conceptual approach in legal research is very important to understand the law more deeply. The scope of the observed norms obtained through the values of *gotong royong* that are present in Indonesian society; can also be obtained through traces of documents (archives) related to the implementation of corporate charity during the pandemic (Fajar & Yulianto, 2017).

This study uses secondary data through primary legal materials and secondary legal materials. Primary legal materials are in the form of rules and legislation, while secondary legal materials are articles and books. The data collected will be analyzed using a qualitative approach and stated descriptively. The inclusion and exclusion criteria were performed to achieve the purpose of this study. The search for articles as secondary legal materials was done by selected the first and second keywords that matched the topic of this study, which were "Corporate Philanthropy" and "*Gotong Royong*". The search for this keyword began by entering it into the web library that yielded a substantial number of articles. In this way, the results can be narrowed as some of featured articles.

3. RESULTS AND DISCUSSIONS

Results

The culture of *gotong royong* is one of the natural manifestations of the spirit of the unity of the Indonesian people. *Gotong royong* is the root of culture. *Gotong royong* has become the most effective social glue to achieve lofty goals regardless of race, ethnicity, and religion. Cooperation is also one of the priority character values in the national development movement. It is undeniable that *gotong royong* is a collection of noble values that contain wisdom from the ancestors of the Indonesian nation. The noble values of *gotong royong*, when viewed from the point of view of legal science, are moral reasoning accepted by the general public. According to H.L.A Hart, this reasoning generally takes the form of prohibitions and things commonly done by a human being (as long as it is considered good), restrictions, and justifications for community actions based on human reason. A collected value is then generalized and becomes common sense, meaning that human actions based on that value become a common mindset and habit to do. The mindset and habits that are carried out continuously then have implications for forming a culture containing values that are agreed upon by the community as a good thing. In simple terms, the essence of the culture of *gotong royong* in the sense of togetherness that arises because of social attitudes without being selfless. The standard term that often heard is "*Berat sama dipikul Ringan sama dijinjing*," which describes the value of *gotong royong*, the Indonesian nation's noble culture. So it can be interpreted that respect for the value of *gotong royong* that develops in society reflects good and wise Indonesian morals.

It can state that the value of *gotong royong* in the context of creating justice and social welfare for the community directly also fosters a sense of unity and integrity in the Indonesian nation. A value that is considered correct by the general public will become common sense which is the foundation of the rules of behavior. If the community considers that there is an issue of social phenomena causing a problem that cannot resolve amicably and local customs, then that is where the community needs Law, or by Peter Mahmud, referred to as an opinion necessitates, which is a form of public awareness of the presence of Law. A cultural value of *gotong royong* turns into a habit that creates a sense of solidarity with others; from this habit, rules of behavior form in society. H.L.A Hart stated that the values that form norms and laws in the social order of society refer to as Positive Morality. The presence of values that grow in society becomes an instrument for forming legal principles. The legislators then use abstract legal principles to form positive Laws. The values contained in the spirit of togetherness and cooperation are the capital of national unity. So Pancasila, as the basis of the state, is characterized by noble and social value in the five precepts.

The current Covid-19 Pandemic requires community development efforts through assistance and empowerment programs. The current Pandemic has caused extraordinary turmoil, including a decline in community economic growth. Therefore, efforts are needed to realize these efforts by implementing the role of the Corporation through various social activities, including CSR and Charity. The social activity policy

of the corporation certainly needs a strategy that adapts to the potential and the community environment. Development through social assistance and empowerment expects to build public awareness to advance to increase income and economic growth. The sustainability of CSR implementation hoped that it could narrow or eliminate social gaps or potential conflicts between the community and the corporation, especially during a pandemic. The discussion of human morality in its development experienced many ups and downs.

The line with changes that occur both in the social order of society and the influence of the times. The norms of life are seen as a barrier by a group of humans who do not want to accept them, even though it was difficult to formulate and agree on these norms to regulate human behavior at the beginning of human civilization. Kohlberg's morality theory divides human moral characteristics toward Law into several part: pre-Conventional, Conventional, and Post-Conventional. Each section has two levels that show the characteristics. See the graphic as show in [Figure 1](#).

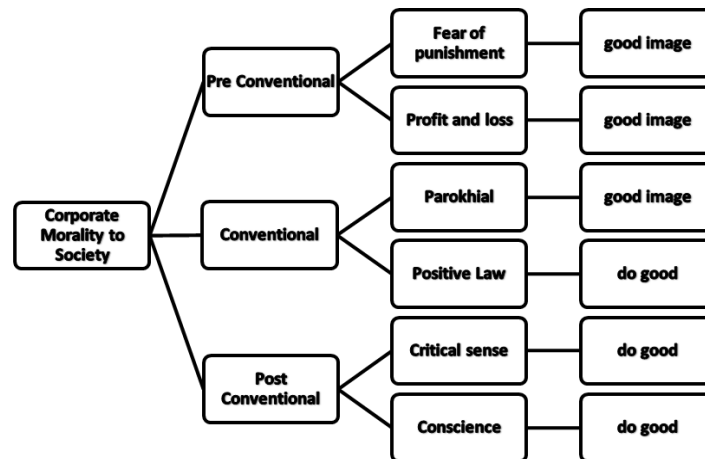


Figure 1. The Relationship Between Kohlberg's Theory Of Morality and Corporate Social Activity Motives

In this study, Kohlberg's theory applies to the activities of Pre-Conventional-Fear of Punishment-Profit actor figures; at this level, the Corporation recognizes the existence of rules, and excellent and wrong begin to have meaning for it, but it relates to the reactions of other people. External factors only determine judgments about good or bad deeds—the motivation for moral judgments on actions based on corporate behavior consequences. Conventional-Parochial-General, where actions begin to be judged based on general norms and obligations and authority; this level by Kohlberg is called "conventional" because here the Corporation begins to adjust its judgments and behavior with the expectations of others or the applicable code. In the surrounding social groups. Post-Conventional-Critical Mind-Conscience, moral life is seen as accepting personal responsibility based on principles. The norms found in society do not necessarily apply but must be judged based on the principles that bloom from personal freedom. Corporations are starting to realize that their interests are not always right. Being a group member does not prevent it from having the courage to take its stand sometimes.

All corporations in various business sectors in Indonesia mostly claim that their corporations have carried out their social obligations towards the environment around the corporation. CSR disclosures made by most corporations in Indonesia are motivated to increase public confidence in efforts to improve the environment around the corporation (good faith). In addition to efforts to improve the environment, the corporation also participates in community services, such as providing jobs to the community around the corporation, improving community education, and health services (do good). The philosophy of CSR in Indonesia refers to the 1945 Constitution of the Republic of Indonesia, which explicitly states the state's goal is to protect the entire Indonesian nation, the entire homeland of Indonesia and to advance the life of the nation, and participate in carrying out world order. Advancing the general welfare requires the support of all parties, including corporations, to realize the country's economic development. Because growth and an excellent economic climate support the growth and development of the corporation, for this reason, corporations are considered obliged to contribute to the community and the surrounding environment, one of which is through CSR policies in each corporation.

CSR implementation can be used to build the economy by improving the quality of people's lives and the environment, especially during the current Covid-19 Pandemic. When referring to the political system practiced by the Indonesian state based on Pancasila and the 1945 Constitution of the Republic of Indonesia, then based on the fifth precept on "social justice for all Indonesian people," it is implied that all elements of society, including corporations, are given the obligation to realize social justice. One form of this

obligation can be done with the corporation's involvement in CSR implementation. The presence of CSR lifts from the philosophy of managing a corporation, partially or as a whole, to positively impact itself and the environment.

Social assistance through charity is an activity that results from a sense of humanity that arises for others. There is also a form of charity with other terms, namely crowdfunding (fundraising), which is the process of collecting several funds to run a project or business and is generally done online. The project referred to here is the campaign or social service activity itself. CSR is not just a charity activity or a voluntary stewardship activity, but CSR must also be understood as a corporate human obligation. Legitimacy theory explains that the corporation and the surrounding community have close social relations because a 'social contract binds them.' Ashforth and Gibbs propose two approaches that corporations can use to gain legitimacy: substantive management and symbolic management. Substantive management implies that the corporation implements a specific strategy to gain legitimacy. While symbolic management means that the corporation only pretends to implement a specific strategy, it does not work in practice. The COVID-19 Pandemic, never imagined before, harmed the Indonesian economy. Corporations should take on the role of a corporation by channeling donations; it can say that it applies substantive management to gain legitimacy.

Community participation, including in the context of this research, is corporations. In dealing with COVID-19 together, it is crucial to tackling its spread. This Pandemic has tested the social sense of society, eroded the sense of individualism and selfishness, obeying the rules, and prioritizing the public interest. Dealing with the impact of Covid-19 and the enthusiasm to rise and face the Covid-19 outbreak has led to various public initiatives. During this Pandemic, the government's seriousness from all levels, both regional and central, is seriously tested. Social assistance is not only carried out in stages or stages but must carry out as a whole. Coordination of each stage is vital. Every citizen must get a sense of security and protection from hunger. The obligation to protect means that the state, in this case, the government, issues legal instruments related to the fulfillment of the right to food of its citizens that are oriented towards the interests of the community in general, not only benefiting specific individuals or groups but all Indonesian people and these legal instruments are implemented consistently and impartially.

Discussion

A critical study needs to be done to see the motivation of the corporations generosity, which can be mentioned, among others, are charity-Sincerity (do good), and promotion-Image building (good image) (Manuel & Herron, 2021; Raimo et al., 2021). Understanding these diverse motivational realities is important for several reasons, apart from practical and pragmatic importance, especially from an ethical perspective (Christou et al., 2019; Lu, J. Ren et al., 2020; Ulum, 2021). The practical perspective is pragmatic because it requires a certain approach to develop this corporate social philanthropy. For some corporations, the motive for social activities is to give the impression that the Corporation has carried out something morally good (good image) (Emilia et al., 2022; Lu, J. Ren et al., 2020; Tjokrosaputro, 2020). Its motivation is to get the attention of the government and the community and promotional material for corporations related to the business (Ellemers & Chopova, 2022; Hart & Zingales, 2017). There are also corporations whose organizations have high morality, thus placing the value of *Gotong royong* as a manifestation of social capital as national identity and organized to create social resilience (Buckley, 2021; Harjoto, 2017; Lukiyanto & Wijyaningtyas, 2020). These efforts need to be nurtured and preserved in order to remain relevant. Solidarity and the spirit of doing business must also be maintained to alleviate community problems. The community will be economically capable and have family resilience. For this reason, the culture of *gotong royong*, the hallmark of Indonesian society needs to be re-fertilized (Harjoto, 2017; Mufida, 2020; Sudirman & Disemadi, 2021; Sumner et al., 2020).

The attitude of corporate maturity, which reflects the level of moral measures, will determine the motivation and motives of the corporation in carrying out social activities (Ellemers & Chopova, 2022; Mayer, 2021). The motivations and motives may be different from other corporations and vice versa. So good corporate organization management will guide a business entity to a more mature, appropriate, and reliable level by the community in its environment (Buckley, 2021; Ouma, 2020). If a corporation is indifferent to the community, it can be ascertained that the moral level of the Corporation is at the pre-conventional level (Marzuki, 2021; Mulyani, 2020).

This Corporation will only carry out community activities because of obligations that arise from the state's mandate through the Act. The social activities carried out must benefit the corporation materially or immaterially; in other words, still within the scope of profit and loss calculation (good image) (Ahmed et al., 2021; Kelley et al., 2019; Pérez-Cornejo Clara et al., 2021). If a corporation is out of the pre-conventional morality section, then this entity has arrived at the conventional moral level, where the rules will justify/blame all forms of corporate activities (Irawan et al., 2022; Mukhtaruddin et al., 2020; Shirayev,

2021). This moral level means that it can be justified if a corporate organization prioritizes personal (corporate) interests over the public interest because of things that cause material difficulties. Conventional morals are related to private property rights, which naturally take precedence over public interests (Glonti et al., 2020; Junaedi, 2019; Luthan, 2012). However, if what happens is that there are no things that cause the Corporation to experience material difficulties and still do not carry out social activities, then this can be blamed. Then enter the highest level of morality section, namely post-conventional morality (He & Harris, 2020; Philipus, 2021). The most mature and high-level morality own by corporations that have clear visions and missions and goals and good organizational management. Observable moral measures are abstract and are contained in a critical mind and conscience (do good) (Arsetyo, 2021; Fauzia, 2017; Is & Jemmi Angga Saputra, 2021; Mahmud et al., 2021). A corporation with this level of morality will be sensitive to environmental issues, so without any obligation or Law, this sensitivity will direct the Corporation into appropriate and wise actions manifested in the participation and implementation of all forms of community social activities, to help and support the potential of the surrounding environment or prevent the decline of social aspects of society (Bahagia et al., 2020; Dimiyati et al., 2017; Simarmata et al., 2020).

The COVID-19 Pandemic requires many parties to join hands to help each other in various ways and efforts. It reflects the spirit of the values of unity and togetherness (Aulia et al., 2020; Bahagia et al., 2020; Widodo et al., 2020). So, in this case, the Corporation carrying out its business activities must be done holistically. The point is not only to seek profit but must also to pay attention to social interests (Hang et al., 2021; He & Harris, 2020; Qiu et al., 2021; Sitorus & Hidayat, 2020). The Covid-19 Pandemic emphasizes the paradigm for corporations that the purpose of corporations is also to create social welfare (Ikram et al., 2020; Navickas et al., 2021). The motives and motivations of corporations in responding to the pandemic phenomenon will affect their attitude in providing/implementing/and organizing social activities (Manuel & Herron, 2021; Zhou et al., 2021). Apart from the obligations and mandates of the Corporate Law and the Investment Law, values such as cooperation, tolerance, unity, and togetherness that grow and develop in society also have an essential role in the morale of management organizations and stakeholders activities (S. C. K. Dewi & Davianti, 2019; Pérez-Cornejo Clara et al., 2021). For the corporate organs, the background of moral education and respect for the noble cultural values of the Indonesian nation as described above is crucial. So phenomena that threaten human civilization, such as the COVID-19 Pandemic, can reflect the moral readiness of a corporation in carrying out business activities holistically (Firmanto, 2017; Mahur et al., 2022; Marzuki, 2021; Suryanti et al., 2021).

4. CONCLUSION

Charity activities by corporate are not mandatory; this activity comes from the level of the corporate moral awareness of social phenomena that occur in society and is limited in form, while CSR programs are mandatory as mandated by the Law, carried out continuously (scheduled) and in the form of unlimited. Multi-stakeholder collaboration with the principle of *gotong royong* through national clusters to overcome the impact of the COVID-19 Pandemic in the humanitarian field is very much needed. The corporates morality strongly influences the motives and motivation of corporations in carrying out social activities. In Indonesia, by promoting the value of the spirit of *gotong royong*, corporates are embracing the community during the Pandemic based on the values of humanity and solidarity, not as a mere promotional event. The role and contribution of corporates in improving the quality of life and the environment that is beneficial to communities and society must be appreciated and no less important than the state's role.

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