



# Social Accounting: Assessing Corporate Commitment to Combatting Stunting in Indonesia through CSR Initiatives

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## Abstract

This study evaluates the Corporate Social Responsibility (CSR) initiatives of companies in Indonesia's mining, basic materials, and cement industries, focusing on reducing stunting rates. Despite strong legislative and corporate mandates to address health issues, including stunting, a high prevalence continues, indicating that CSR efforts are neither sufficiently aligned nor effective. Using a qualitative descriptive approach and content analysis, this research analyzes 2023 annual and sustainability reports from 40 companies, uncovering a growing awareness and involvement in health sector CSR. However, efforts specifically targeting stunting are limited. The study identifies various CSR strategies and typologies, reflecting different levels of commitment and awareness aimed at improving initiative effectiveness. Despite these efforts, the study could not conclusively evaluate the impact of CSR on reducing stunting rates nor pinpoint factors behind its limitations. Further research is recommended to assess CSR effectiveness in stunting reduction and understand the obstacles to its success.

**Keywords:** Social Accounting; CSR Implementation; Stunting.

## INTRODUCTION

Operational social accounting, often referred to as green accounting,

is conducted by companies through the implementation of Corporate Social Responsibility (CSR) towards

the community and the environment (Retolaza & San-Jose, 2021). CSR initiatives are crucial in mitigating health, welfare, and environmental sustainability issues within the community (Fadhli, 2022; Renaldo et al., 2022). Dari & Huda (2020) highlight that social and environmental support through CSR serves as an alternative source of development aid, significantly addressing micro and practical community challenges such as health, clean water access, scholarships, and other short-term practical actions (Luhgiatno, 2007; Putri, 2021).

In recognition of CSR's significant benefits, the government has enacted several regulations, including Government Regulation Number 47 of 2012 and Regulation of the Minister of Social Affairs Number 9 of 2020, along with the Regulation of the Minister of State-Owned Enterprises Number PER-05/MBU/04/2021 on Social and Environmental Responsibility. These laws mandate that companies allocate a certain proportion of their net profits to CSR activities (Menteri BUMN Republik Indonesia, 2021; Menteri Sosial Republik Indonesia, 2020; Presiden Republik Indonesia, 2020; Republik Indonesia, 2012).

CSR implementation primarily focuses on two objectives: (1) supporting the facilitation and active

participation in sustainable national development, particularly in ensuring equitable development to grassroots targets; (2) demonstrating the company's accountability for its social and environmental impacts; and (3) enhancing the company's image and legitimacy (Herista, Putri, Setiawati, 2023; Minarsih et al., 2020; Renaldo et al., 2022).

Despite high governmental and private sector engagement with CSR, the reality on the ground reveals that stunting, a key focus of CSR, remains alarmingly prevalent (Wicaksono et al., 2021). In 2022, the stunting rate in Indonesia was reported at 21.6%, surpassing the WHO standard of 20% (Ernawati et al., 2013; Salimar et al., 2013; Sugianto, 2021). Furthermore, the 2022 Indonesia Nutrition Status Survey (SSGI) confirms this rate, noting a stunting incidence of 18.5% at birth for the same year, increasing to 22.4% among children aged 12-23 months.

This research gap suggests that while health-related CSR is mandated by various legal and regulatory frameworks, and companies are obliged to address issues such as stunting, the actual implementation remains suboptimal and ineffective. There is a compelling need for collaborative efforts between the government and private companies

through CSR programs. In the private sector, CSR encompasses a range of policies and practices related to stakeholder engagement, legal compliance, social and environmental respect, and a commitment to sustainable development (Pikoli et al., 2023).

This study aims to explore the types, strategies, and effectiveness of CSR initiatives targeting stunting, to understand their alignment with legal mandates and their impact on local communities. It seeks to determine whether the high incidence of stunting despite significant CSR investment indicates a need for reevaluation of CSR strategies and objectives, focusing on more effective engagement and support for affected communities (Kresnawati et al., 2022; Mardyani & Raharjo, 2023).

By integrating social dimensions into accounting frameworks, this research will contribute to the development of a more humanistic approach to accounting, enhancing its role in addressing community issues like stunting, and ultimately, fostering a more socially responsible corporate environment.

## **LITERATURE REVIEW**

### **Social Accounting**

Social accounting, a reflective branch of knowledge known as Open-Ended Learning (OEL), readily integrates systemic adoptions from various disciplines such as agency theory, legitimacy theory, and stakeholder theory. These adaptations respond to shifting or evolving environmental or empirical phenomena (Menaga & Vasantha, 2023). The resonance of corporate social responsibility (CSR) significantly propels the development of accounting science by infusing social value into the theoretical construction of accounting, ushering in the modern era of social accounting (Dwiharto et al., 2023). CSR catalyzes a new accounting paradigm by embedding social and environmental dimensions into accountability reports (Retolaza & San-Jose, 2021), where company performance is evaluated not just by economic value but also social impact (Astuti, 2021).

Renaldo et al. (2022) describe social accounting as the processes of measuring and reporting both internal and external transaction information that affects entities and their social activities. Ferreira & Otley (2009) consider it as the development and maintenance of an organization's social information system designed to

assess the social influence of the organization, gauge the effectiveness of its social programs, and report on the implementation of its social responsibilities. Parker et al. (2010) add that social accounting involves sequencing, measuring, and disclosing the impact of interactions between companies and their social environments, ensuring consistent reporting.

Observing the various definitions of these experts, social accounting means that it is a process of recognition, measurement, and reporting of specific economic events as a result of the close relationship between the company and society (social), employees, and the environment that must be accounted for in a certain period by certain entities. The connection can be reciprocal or independent, which is based on ethics.

In various scientific literature, social accounting nomenclature is generally used interchangeably with social responsibility accounting, social audit, societal accounting, socio-economic accounting, and social responsibility. The use of the term is not for debate because its essence is the shift in the responsibility of the company's alignment with social and environmental problems, which, if linked to business, sometimes

becomes contradictory. Environmental protection agencies in the United States make terms related to social accounting, such as green accounting, ecological accounting, and social and environmental accounting.

### **Corporate Social Responsibility**

Corporate social responsibility (CSR) is a new awareness of economically rational business principles based on contextuality, such as the emergence of the phenomenon of claims from the community, building image, legitimacy, and others, and finally, the dimension of social value is considered and included in the company's operational responsibility (Hadi, 2010). This practice emerged after industrialization discourse, which impacted the emergence of environmental damage, various deadly viruses in the community, social inequality, and other negative externalities that led to social insecurity (Renaldo et al., 2022). As a result, it raises claims from the parties (the community) and can threaten the company's legitimacy (Minarsih et al., 2020). Companies should maintain equality by providing charity assistance to the community or taking protective measures against environmental damage (Luhgiatno,

2007). Companies benefit the most from resource exploitation, while the community and the environment, directly or indirectly, must bear the risk of exploitation. CSR is considered a new way of managing companies that is more humane and oriented to sustainable development (Kostyuk et al., 2013). Corporate Social Responsibility (CSR) is about how companies manage their business processes to impact society positively (Parker et al., 2010). Mawer & Crotty (2013) Define Corporate Social Responsibility as the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (Zyznarska-Dworczak, 2018). Provaroni & Checcacci (2023) CSR is about capacity building for sustainable livelihoods. It respects cultural differences and finds business opportunities in building the skills of employees, the community, and the government.

The fundamental essence of the experts' limitations implies that CSR is a company's sustainable commitment based on ethics and norms in doing business by producing goods and services that positively impact the community, employees,

and their families, respecting culture, and maintaining local wisdom. In the development of knowledge, the concept of CSR is neatly formulated by Elkington (Elkington, 2013), who is famous for "The Triple Bottom Line" in his book "Cannibals with Forks, the Triple Bottom Line of Twentieth Century Business," that corporate responsibility consists of three domains that bind each other, namely the 3P: profit, people, and planet. The Triple Bottom Line concept is a sustainable development direction that is the hope of future generations.

### **Stunting**

Every citizen has the right to receive health and welfare guarantees for future growth (Rahayu & Khairiyati, 2014), including the fulfillment of nutrition to protect against stunting. From a scientific perspective, stunting (dwarfism) is a condition in which toddlers or children have a length or height that is not balanced (equal) when compared to their age (Nashihin et al., 2022). This condition is measured by length or height that is more than minus two standard deviations from the median child growth standard from WHO (UNICEF et al., 2023).

Stunting has adverse effects for its sufferers, including difficulties in physical development (low

productivity and short stature in adulthood), low cognitive development, and reduced children's physical growth failure (Rufaridah et al., 2023). Stunting can be said to be a linear growth failure syndrome, which is a sign of a pathological disorder for increased morbidity and mortality, loss of physical growth potential, reduced neurons of developmental and cognitive functions, and an increased risk of chronic diseases in adulthood (Setianingsih et al., 2022). Stunting that occurs in childhood has short-term and long-term consequences that affect the health and development of human resources (Aditianti et al., 2021). In the short term, stunting causes an increase in mortality and morbidity, impairs cognitive, motor, and language functions, and increases the cost of treatment due to illness (Wicaksono et al., 2021). In the long term, stunting causes children to become short in adolescence, increasing the risk of obesity and decreasing reproductive health, performance in school, and learning ability (Wijayanti et al., 2023).

This condition starts from a lack of protein intake (KEP) as the primary source of nutrition that occurs in children under two years old (BADUTA) (Salimar et al., 2013),

especially chronic malnutrition and recurrent infections, especially in the first 1,000 days of life (HPK), namely from fetus to 23-month-old children (Ernawati et al., 2013). Stunting can also be caused by the cumulative impact of nutritious food intake and poor health conditions from endemic poverty (Wijayanti et al., 2023). WHO explained that internal household factors, such as home conditions, low food quality, water security, maternal health conditions, insufficient care, insufficient breast milk, and insufficient complementary foods, cause stunting. Meanwhile, external factors of the family, such as political and economic conditions, water, sanitation and environment, agriculture, education, social and cultural (Sugianto, 2021)

## **METHOD**

This study adopts a qualitative approach to examine the scope and effectiveness of Corporate Social Responsibility (CSR) initiatives in addressing stunting in Indonesia, with a specific focus on the mining, basic materials, and cement industries.

Secondary data forms the basis of this research, primarily sourced from the annual and sustainability reports of companies listed in the Indonesian stock market in 2023. These reports are crucial as they

contain detailed accounts of CSR activities, particularly those aimed at mitigating environmental damage and improving community welfare.

Documentation procedures are employed to gather necessary data, ensuring a comprehensive collection of relevant CSR reports that detail efforts towards stunting prevention and environmental sustainability. The sample includes all companies within the basic materials, mining, and cement sectors that are publicly traded in Indonesia. These sectors are chosen due to their significant environmental impact and the potential of their CSR programs to effect long-term community and environmental benefits.

The analysis utilizes a qualitative descriptive approach, incorporating content analysis to dissect and understand the nuances of CSR reporting related to stunting. The analysis is structured into tiered procedures:

1) Data Mining Stage:

- a) Accumulating Data: Collect and meticulously review annual and sustainability reports of targeted companies to extract data on CSR initiatives addressing stunting.
- b) Coding: Develop a coding scheme to categorize the CSR

activities detailed in the reports.

- c) Reducing Data: Filter out data irrelevant to the study's focus on stunting, ensuring only pertinent information is retained for analysis.

2) Regrouping Stage:

- a) Data Classification: Organize the data into categories based on:
  - i) Type of CSR assistance
  - ii) Typology of Stunting Prevention
  - iii) Scheme and stakeholders involved
  - iv) Implementation strategies
  - v) Motives and commitments behind the CSR activities
- b) Data Display: Present the classified data in a structured format to facilitate further analysis and interpretation.

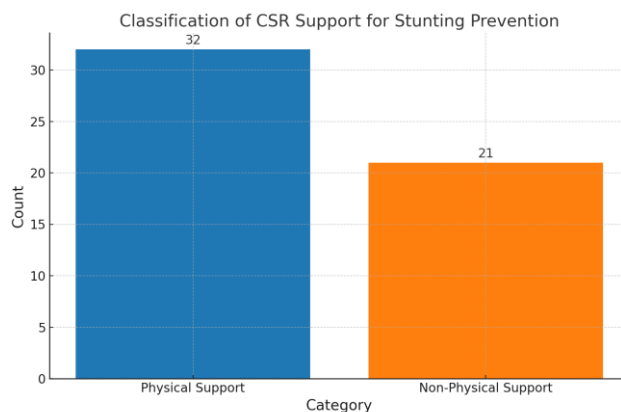
3) Conclusion/Conceptualization Stage:

- a) Synthesis of Findings: Draw insights from the categorized data, focusing on the efficacy, scope, and impact of CSR interventions. Assess the patterns and strengths of the CSR strategies employed and their alignment with the objectives of stunting prevention and environmental sustainability.

**Table 1. Company Sample Research**

Industry	Company	Basic Industries	
		SOEs	Private
Mining (Coal Production)	15	5	10
Mining (Oil, Gas, Gold)	9	1	8
Cement	7	4	3
Basic Materials	9	0	9
<b>TOTAL</b>	<b>40</b>	<b>10</b>	<b>30</b>

Source: JSX Report 2023



**Figure 1. Classification of CSR Assistance in Efforts to Overcome Stunting**

**RESULTS AND DISCUSSION**

**Result**

The study was conducted on companies listed on the Indonesia Stock Exchange across four industries in 2023, specifically: mining (listed twice which seems to be a typographical error), cement, and basic materials. These companies are categorized into two groups: State-Owned Enterprises (SOEs) and entirely private entities. Data was collected by thoroughly reviewing the annual and sustainability reports concerning the CSR activities implemented and reported by these companies. The number of companies from these four industries included in the analysis is presented in Table 1.

Table 1 details that the unit of analysis includes 40 companies from four industries: mining, basic materials, and cement. Of these, 15 companies are from the mining industry, nine from the basic materials industry, and seven from the cement industry. The breakdown includes 10 state-owned enterprises (SOEs) and 30 purely private companies.

Empirical data shows that CSR initiatives targeting stunting consist of two types of assistance: physical assistance, with 32 programs, and non-physical assistance, encompassing 21 programs. The classification of aid distribution is depicted in Figure 1.



**Table 2. Description of Typology of Assistance for Stunting Prevention**

No	Form of assistance	Disclosure	
		Disclosure of Firm (Company)	Un-Disclosure (Company)
1	Coaching activities	12	28
2	Stunting prevention activities facilitation	16	24
3	Financial assistance to overcome stunting	7	33
4	Cooperation in stunting control	12	28
5	Event	8	32
6	Assistance with facilities related to stunting prevention	18	22

Source: Sustainability Report (2023)

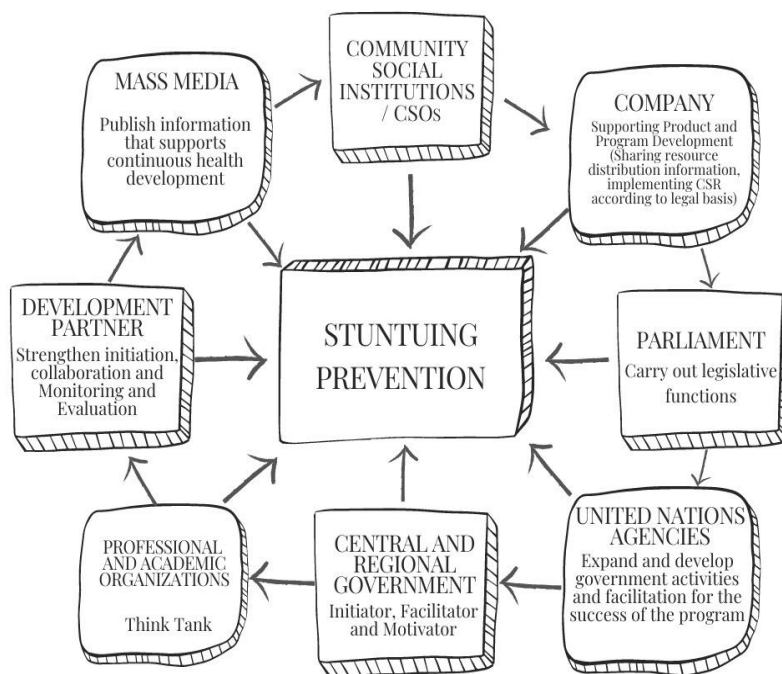
Figure 1 illustrates that out of the CSR initiatives reported in the annual reports, 32 are physical aids specifically directed towards facilities for stunting prevention, and 21 are non-physical aids aimed explicitly at preventing and mitigating stunting. Additional types of assistance are also reported; however, they are not specifically targeted at stunting but are categorized under broader health assistance.

From the disclosure analysis in the companies' annual and sustainability reports, it is evident that not all companies explicitly disclose their stunting prevention efforts. Most companies tend to report on general health sector support and do not specifically mention initiatives aimed at stunting. The companies that do provide explicit disclosures on stunting prevention are detailed in the subsequent Table 2.

Table 2 identifies six typologies of CSR implementation for stunting prevention, which include: (1)

coaching activities; (2) facilitation of stunting prevention activities; (3) financial assistance to address stunting; (4) collaborative efforts in stunting control; (5) organized events; and (6) provision of facilities related to stunting prevention. The table also reveals that not all companies explicitly report stunting-related assistance in their annual and sustainability reports. Only about 7 to 18 companies out of 40 disclose such efforts, while the remaining companies provide health-related CSR assistance that is not specifically aimed at stunting prevention.

Moreover, the implementation of CSR involves not just internal management but also external parties. The entities participating in CSR implementation are detailed in Figure 2. It illustrates that CSR implementation in the health sector is managed internally by companies and in collaboration with external governmental bodies. The data indicates that a diverse array of



**Figure 2. Stunting Prevention Scheme**

**Table 3. CSR Strategy and Motivation for Stunting Prevention**

Type of Strategies	Number of Companies	Type
Ad hoc	5	Economic
Company Department	21	Social
Company Foundation	2	Education
Collaboration with NGOs, Educational Institutions, Government	4	Social
Collaboration with Local Community	8	Religious and National

Source: Sustainability Report, 2023

stakeholders are involved in CSR activities, including mass media, social institutions, the business sector, parliament, UN agencies, both central and local governments, professional and academic organizations, and development partners.

Table 3 elaborates on the strategies and motives behind CSR implementation in the field of stunting prevention. It identifies five

primary strategies used by companies: ad-hoc (incidental) initiatives, activities conducted by the company’s CSR department, foundations established by the company, partnerships with third parties (including NGOs, educational institutions, and government bodies), and collaborations with local leaders and the surrounding community. Additionally, the motives driving CSR initiatives in the areas of art, culture,

and local wisdom are fourfold: economic, social, religious, and national.

## **Discussion**

### *Forms and Typologies of Social Accounting (CSR) for Stunting Prevention*

The CSR program embodies corporate engagement and commitment to sustainable development across various sectors, notably in enhancing welfare and health, including the prevention of stunting within communities. This evolution reflects a growing corporate consciousness towards diverse community development activities.

In the health sector, particularly in stunting prevention, the study reveals that 40 companies have contributed to public health improvement. Although not all contributions are explicitly aimed at stunting prevention, there were 73 specific disclosures (involving coaching, facilitation, financial assistance, cooperation, events, and physical facilities) related to stunting aid, and 167 disclosures related to general health assistance, as reported in the annual and sustainability reports of these companies (Table 2). This pattern of disclosure highlights an increasing corporate awareness and involvement in sustainable

development. Companies recognize that they benefit significantly from resource exploitation, while the community and the environment often bear the adverse consequences. To maintain legitimacy and contribute positively to public health and environmental stewardship, companies are enhancing their CSR efforts, including initiatives targeted at stunting prevention.

Empirical evidence also demonstrates that CSR efforts to prevent stunting have been implemented in various forms, ranging from infrastructure support (physical assistance) to non-physical aid such as mentoring, education enhancement, seminars, workshops, immunization support, and nutrition improvement (see Figure 1). The commitment of these companies to improving public health and preventing stunting is further evidenced by the diverse typologies of CSR programs, strategically designed to enhance the effectiveness of CSR in alignment with the community context and the specific type of assistance provided. The study categorizes the forms or typologies of CSR in health and stunting prevention as follows:

1. Financial assistance in the form of CSR funds intended for stunting prevention activities. This is the

- awareness and seriousness of the company in imposing social costs in favor of public health (social accounting). Funding is usually done in collaboration with third parties, and its implementation is also done by third parties, such as cooperation with local community groups, NGOs, educational institutions, governments, local leaders, and others. The content analysis results show that not all companies do this form of CSR typology because of its specificity. Of the 40 companies, only about 8-18 companies specifically disclosed stunting assistance in their annual reports (Table 2).
2. Facilitation assistance, in the form of aid for non-funding activities and program initiatives, does not come from the company. The company's position only helps implement or facilitates the stunting CSR program implementation. The initiators and funders are parties outside the company. The content analysis results show that there are not so many typologies of CSR like this, usually only a combination of activities where the main initiators are from other companies/entities.
  3. Facility Assistance, in the form of infrastructure assistance or tools used to reduce stunting. Companies often carry out This CSR typology, such as building *Posyandu* Posts, building health facilities and facilities for the community, building sanitation, helping clean water networks, etc.
  4. Program Assistance is a stunting prevention program assistance. The program is designed, initiated, funded, implemented, and evaluated by the company. The implementation of program assistance can be done through collaboration with third parties, such as community leaders, educational institutions, NGOs, the government, local community leaders, and the like (Table 2).
  5. Events, where the company organizes events or event facilitation for socialization or propaganda to improve health and prevent stunting. Some companies make social advertising services for stunting prevention (Table 2).
  6. External cooperation, namely initiating, inviting, facilitating, and organizing the involvement of external parties to become stunting prevention volunteers. Here, the company actively invites sponsors and organizes partisans

and stunting activists, as well as individuals and organizations, to become volunteers in stunting prevention.

It is essential that social accounting is operationally manifested through social programs such as Corporate Social Responsibility (CSR). Consequently, the construction of accounting must be open-ended, capable of integrating knowledge from other fields like health sciences into its recognition and measurement systems. This integration ensures that CSR obligations are reflected in accounting disclosures. Social accounting, as a discipline, must embody the power of axiology—providing practical value as affirmed by philosophical perspectives. Consequently, alignment with public health should be evident in business practices, as it underpins the legitimacy essential to the business world.

#### *Commitment and Strategy to Implement Stunting CSR*

The necessity to bolster the company's legitimacy in the eyes of stakeholders is crucial, particularly as it supports the ongoing viability of the business. Rising public consciousness about health and environmental conservation has led to increased scrutiny and critique of corporate

operations. Environmental degradation often heightens social vulnerability, impacting corporate activities directly. Analysis of 40 companies from the mining, cement, and basic materials industries indicates a growing commitment to addressing social and environmental issues, notably health and stunting (referenced in Tables 2 and 3). This heightened commitment is evident through a diversification of CSR initiatives, including ad hoc actions and community development (CD) programs, which are tailored to meet the specific needs of the community and address prevailing challenges.

Empirically, it shows that the company's commitment to help stunting prevention is broadly manifested in activities, including:

1. Stunting Prevention Coaching program
2. Stunting Prevention Facilitation program
3. Provision of financial assistance for stunting reduction and prevention
4. Assistance for various facilities in the context of reducing the number and preventing stunting
5. Carry out various events aimed at socialization, awareness, and stunting prevention propaganda (Table 2)

The variety of activities proves the company's commitment to

participation in helping stunting prevention be more effective and dismissing the notion that the stunting CSR program is just a life service but is carried out with high commitment.

Another proof of the company's commitment to CSR implementation is the variety of stunting CSR strategies, ranging from ad hoc strategies to CD methods. According to the results of content analysis in the annual report and sustainability report, the strategies used in CSR implementation to reduce stunting include:

1. The AdHoc strategy is an incidental, stunting CSR implementation strategy. This strategy is temporary, unplanned, arises due to published incidents, CSR accompanies the activities of regional or central leaders, and sudden events of a sudden nature, such as drought assistance, outbreaks, floods, earthquakes, food shortages, and the like. According to the results of the research, this type of CSR such as prevention and treatment of diarrheal, socialization of proper hand washing, and counselling on stunting prevention and control with workshops, seminars, and the like.
2. The company establishes a CSR department, which has owned or formed a department that specializes in handling CSR. The department has a vision, mission, strategy, evaluation, and accountability to the director. The work pattern and organizational structure are neatly planned as one of the departments in the company. Companies with a CSR management system like this show high commitment, even becoming part of the company's management strategy. All CSR programs, both incidental and sustainable, are neatly designed, planned, and evaluated. According to the results of the research, the forms of this strategy, such as sensitive nutrition interventions through clean water and sanitation programs, food fortification-security, access to health services and family planning, JKN, *Jampersal*, other social security, parenting education, PAUD HI-SDIDTK (Integrative Holistic Early Childhood Development - Stimulation, detection and Early Intervention for Growth and Development), community nutrition education, sexual and reproductive health education,

and nutrition in adolescents, and cash labour-intensive programs.

3. Having its foundation that wins the company's CSR, where the company initiates the establishment of a foundation that is dedicated to handling all corporate CSR programs. This foundation is an institution that has its legal entity regardless of the company but will automatically carry out the company's CSR program. This type of company has a reasonably high CSR commitment and structured activities, even though it is still under a company that manages CSR under a department. According to the results of the study, this form of strategy, such as specific nutritional interventions of supplementary feeding programs (PMT) to overcome chronic energy deficiency (KEK) in pregnant women, blood-boosting tablets (TTD) for anaemia in pregnant women, consumption of iodized salt, exclusive breast milk, breastfeeding up to the age of 2 years accompanied by complementary foods of adequate breast milk, immunization, zinc supplementation, iron fortification into food, deworming, vitamin A, malnutrition management,

malaria control, and the like. All of these CSR activities are implemented, managed, implemented, and controlled by the foundation formed by the company.

4. Cooperation with third parties that companies that implement CSR collaborate with third parties, such as NGOs, educational institutions, local community groups, local governments, and the like. This strategy, CSR progress, is less systematic and planned, does not integrate with the company's strategy, is AdHoc, and tends to be incidental. It can be seen that the company lacks commitment and is not sustainable.
5. The difference is that the implementation of this type of CSR focuses more on the community in the first radius (about 1 km from the company's location) so that the problems included in the program are related to the surrounding community and are more effective if cooperated with the community around the company.

### **The Motive Behind CSR Implementation**

From a business perspective, implementing CSR is considered a

risky policy due to the associated costs that could potentially impact profitability. Nevertheless, while CSR activities are primarily charitable, they are also designed to enhance legitimacy, sustainability, and add value, balancing the trade-off between cost and benefit. Interestingly, despite the high costs associated with CSR over the last decade, it remains a preferred strategy to bolster a company's image and support its ongoing viability. Content analysis of annual and sustainability reports from 40 companies in the mining, basic materials, and cement industries reveals two primary motives for implementing CSR, including in the health sector (specifically stunting prevention):

1. Economic motive, where the implementation of CSR is based on the expectation that it will get feedback or economic benefits (economic content). There, CSR implementation is a strategy to obtain economic added value or support the company's position in its business. The results of the content analysis show that the economic motive form of CSR implementation is characteristic:
  - a. CSR implementation contains promotional messages embedded in product promotion activities produced by the company, such as the inclusion of logos, products, or other company features in banners, backgrounds, banners, or others.
  - b. Business rocks related to company products, such as MSME assistance to sell company products, workshops whose spare parts are company products, or other businesses related to company products.
  - c. Establishing a foundation for education, art, culture, and sports, although the company's CSR supports operational, every foundation activity is associated with the company's identity
  - d. The fund is revolving, but its allocation is used for businesses related to the company's products.
  - e. Other CSR activities that have economic counter-achievements with the company.
2. Social motive, where the implementation of CSR is aimed at pure social activities or charity, or it is not expected that there will be economic feedback on the company. Usually, it is in the form of incidental assistance, such as when there is a natural



disaster but when assisting is not wrapped in promotion, and other activities that do not contain promotional messages. Social motive is intended to help those in need based on real intentions. This type of CSR is a CSR practice following its original dignity following the CSR goals since its appearance.

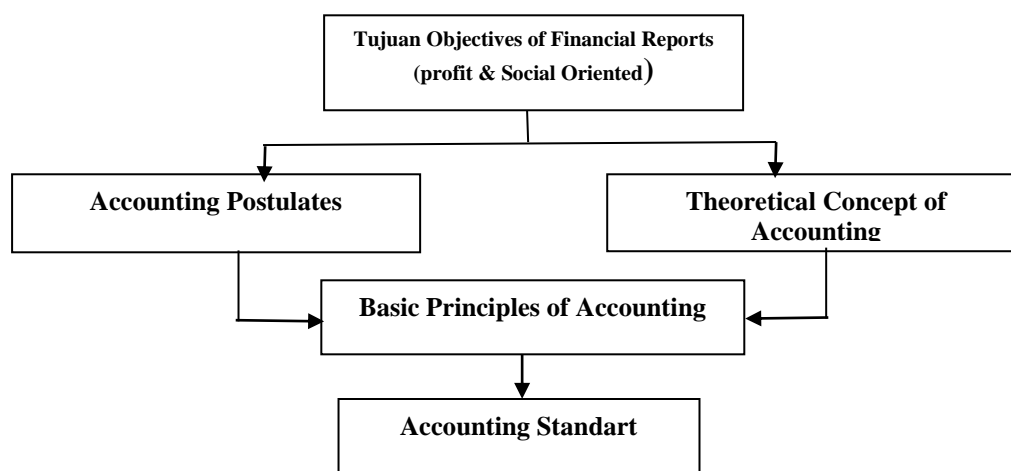
3. Motive religiosity, where the implementation of CSR is aimed at religious activities, including assistance with facilities for places of worship and other activities that intersect with religion, such as sacrificial assistance, Eid al-Fitr assistance, mass circumcision, nursing homes, religious harmony, assistance in the construction of mosques, tombs, and others. Religiosity motive and its implementation can be based on social and economic motives.
4. Nationality motive, where the implementation of CSR is aimed at fostering a sense of nationality, love for the homeland, and kinship as a nation. This type of CSR can be based on social and economic motives, such as Independence Day assistance, national holidays, coaching, events and competitions (culture, sports, and art), local wisdom,

human rights, and other similar activities.

Regardless of the specific CSR activities undertaken, the primary driver for their implementation is predominantly economic. Social motives, although present, are not as heavily weighted in the decision-making process.

#### *Consequences on the Construction of Accounting for Social Alignment*

The character of scientific disciplines, including accounting, is inherently open-ended, evolving through the internalization of diverse theories and adapting to shifts in space and time. Accounting, as an empirical science, must be both spatial and timely. Philosophically, it must satisfy the scientific criteria of ontology (the nature of its subject matter), epistemology (the methods for developing knowledge), and axiology (the significance and value of its insights). Therefore, accounting continuously evolves in response to the changing orientations of the business world and other empirical factors, constructed on a foundation of ever-shifting empirical phenomena and validated through robust scientific methodology. It aims to address practical issues, in this case, enhancing the accountability of CSR



**Figure 3. Structure of Humanist Accounting Theory**

implementations, particularly in combating stunting.

The strategic shift of companies towards aligning more closely with environmental and community concerns through CSR activities to garner stakeholder legitimacy represents a significant phenomenon that accounting must capture. Beyond demonstrating charity, companies need to maintain transparency about their social engagements to build legitimacy. This accountability and transparency must be mediated through accounting, culminating in financial statements that serve as tools of legitimacy. Thus, accounting must evolve into a discipline that promotes humanistic practices and addresses social issues by adapting its postulations to include the dimension of social concern.

The challenge now is to develop a humanist accounting framework. This can be achieved through methodological steps that employ both deductive and inductive reasoning, potentially involving a shift in how corporate CSR is implemented—not merely as a charitable activity but as an integral part of business strategy. This shift has led to a new accounting concept imbued with humanist values and social alignment, which then informs the basic formulation of objectives for financial statements within a new structure of humanist accounting theory. The purpose of these humanist financial statements forms the new basis for formulating and establishing accounting postulates and theoretical concepts. The structure of humanist accounting theory is detailed in Figure 3.

Figure 3 outlines the structure and process through which accounting theory can incorporate humanistic values into its postulates and standards. This framework reflects a significant shift in corporate orientation, from profit-centric operations to those prioritizing social objectives. The evolution of Corporate Social Responsibility (CSR), including initiatives like stunting prevention, exemplifies this transition, emphasizing the necessity of aligning company operations with broader societal goals and leveraging the legitimacy derived from stakeholder interests.

This paradigm shift necessitates transparent disclosure mechanisms to communicate the company's socially-oriented strategies to relevant stakeholders. Consequently, accounting constructs must evolve to encapsulate this new orientation.

The incorporation of a humanistic dimension into company goals reshapes the ontological basis of financial statement purposes, which in turn informs the development of accounting theory. The redefined purpose of financial statements now stands as a critical component within the accounting theory structure, prompting a revision of accounting postulates and theoretical concepts. These adjustments facilitate the

internalization of humanistic (social and societal) values into the construction of new accounting principles aimed at fostering a more humanistic approach.

This foundational change marks the inception of humanist accounting, characterized by postulates and concepts that inherently prioritize humanistic concerns. These principles will guide the formulation of accounting standards, influencing the nature and format of financial statements, as well as the methods for accounting measurement, recognition, and disclosure, ensuring they are imbued with humanistic values.

## **CONCLUSION, IMPLICATION AND LIMITATION**

CSR research focusing on stunting prevention is particularly compelling due to its specificity and the limited attention it typically receives. In industries related to mining, associating stunting prevention with business operations proves challenging, resulting in fewer companies dedicating specific efforts towards this cause. However, the study reveals a growing interest and commitment among companies to engage in health-related CSR, including stunting prevention. This is evidenced by the diverse typologies of stunting CSR implemented, which

encompass financial assistance, provision of facilities, facilitation activities, organizing volunteers, conducting social events and campaigns, and establishing physical infrastructure to combat stunting.

The strategies companies employ to implement stunting CSR are also becoming more varied and sophisticated to enhance the effectiveness of their contributions. These strategies include ad hoc initiatives, dedicated CSR departments, foundations specifically created for CSR, collaborations with third parties, and partnerships with local communities.

Despite these efforts, companies remain pragmatic entities influenced by cost-benefit considerations. Hence, the motives behind CSR implementations are multifaceted, encompassing economic, social, religious, and national incentives. A distinctive finding of this study highlights the crucial role of CSR in community well-being, underlining its significance to the company's legitimacy. As such, accounting practices must be adaptable, incorporating insights from various disciplines to strengthen their axiological dimensions. CSR programs, therefore, should be recognized and measured in accounting frameworks to ensure

their inclusion in financial disclosures.

While this research has been conducted thoroughly, it does not yet fully explore the effectiveness of CSR in mitigating and preventing stunting, as it lacks a constructed measure of effectiveness to assess the actual outcomes of CSR initiatives. Future research is recommended to focus on evaluating the effectiveness of CSR efforts specifically aimed at reducing stunting.

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