
JURGEN HABERMAS CRITICAL REVIEW ON SOCIAL AND ENVIRONMENTAL ACCOUNTING PRACTICES AT BAKARU HYDROELECTRIC POWER PLANT

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ABSTRACT

This study aims to critically examine the social and environmental accounting practices carried out by the Bakaru hydropower plant based on the perspective of Jurgen Habermas, this research was carried out at the Bakaru hydropower plant by taking informants from employees and the local community around the company. appointed in the study, collecting data through observation and documentation in various situations in the field, the data were analyzed with a qualitative approach using Jurgen Habermas' critical communication action theory to review the reality of social and environmental accounting practices. The results of the study show that the application of corporate social and environmental accounting not yet fully felt by the surrounding community as beneficiaries, this is due to the lack of corporate responsibility (CSR) programs issued by the Bakaru PLTA, the programs that are mostly implemented are still aid and have not been oriented towards sustainability in providing reporting on prevention and maintenance of environmental activities.

Keywords: social and environmental accounting, critical, csr disclosure, communicative action, budget allocation

BACKGROUND

A challenge in tracking social and environmental accounting practices in managing the performance of Corporate social responsibility (CSR), It is known that corporate social responsibility can be translated into positive corporate financial performance (Jeongmin Yuet al., 2016; Rashid, 2018), and become part of social and environmental reporting which has an important role in maintaining or creating organizational legitimacy (Deegan, 2018). Considering how much the company gives for CSR spending, it will give rise to a perception of injustice from stakeholders, which is formed from a smaller allocation of expenditure, this is considered unprofessional compared to the potential benefits that can be obtained by the company (Tarabashkina et al., 2020). Whereas companies that spend more on CSR will experience a corresponding increase in revenue and profitability (Yuliana, 2019; Adusei et al., 2021). Because of this conflict, teaching the principles of social responsibility is a must, Thus, it is important for companies on CSR implementation requires the expectations of all stakeholders, including society and the environment, to be considered (Rozanka et al., 2015).

Corporate social responsibility need a set solutions in accounting to address social, ethical, and ecological aspects of business operations. Currently, the issue of CSR has become a hot debate in academic circles, a very important issue related to the need for good governance (Welford, 2007; Bakre et al., 2016; and Rashid, 2018). Meanwhile, according to Freedman (1994) states that there are nine areas of CSR that should be the main focus, namely, ethics, governance, transparency, business relations, financial returns, community

involvement, product value, community training and environmental protection. However, what happens is that they mostly ignore this, as can be seen from the behavior of most companies which are based on profit rather than involvement with the community (Achda, 2006). Companies are more focused on CSR programs as opposed to providing performance data.

Based on a review of the accounting literature, emphasizes how accounting, especially in terms of corporate reporting is closely related to the concept of CSR (Rózańska et al., 2015; Shrivies PJet et al., 2010; Sinclair et al., 2001). Various international studies discuss the measurement of corporate governance performance, CSR communication and emphasize certain aspects of environmental reporting (Magnan et al., 2004; Mowen, 2005; Deegan, 2002; Krzus, 2010; O'Dwyer et al., 2007; Ervits, 2021; Jun Wang, 2021; Abhayawansa, 2021). Among these studies, the focus on CSR disclosure is more (Deegan, 2002; W. Roberts et al., 2015; Ervits, 2021; Jun Wang, 2021). According to Reverte (2009) there are three types of CSR disclosure studies namely, those related to "descriptive studies," which analyze the nature and extent of CSR disclosure and make comparisons between countries over different time periods; the second type is based on "exploratory studies," which pay attention to social determinants and environmental disclosures and the third focuses on the "impact" of social and environmental information".

This study focuses on overcoming the CSR disclosure of the Bakaru Hydropower Plant by raising issues related to transparency, accountability, budget allocation, and environmental sustainability in terms of Habermas' critical theory, to see the relationship between the company's environmental performance and CSR disclosure (Jun Wang, 2021). various accountability perspectives that have developed recently, making it possible to construct the implementation of CSR policies that are humanist, spiritual, with the value of local wisdom, and participatory. In other words, how does an organization use the motive of self-serving and serving stakeholders in their CSR communication regarding the allocation of corporate social responsibility. How is the story of CSR developing in a developing country like Indonesia? Implementatively, the development of CSR in Indonesia still requires a lot of attention from all parties such as the government, society and companies. Based on the findings of Williams (2015) that "CSR disclosures that only 9% of companies disclose sustainability reports on the Indonesian Stock Exchange such as, Coal and Mining Industries". although the company has disclosed CSR sustainable reporting to address social and environmental problems seriously and responsibly. However, CSR performance in Indonesia is quite surprising because it still causes its own problems, such as negative attitudes of stakeholders regarding transparency and CSR performance at the Bakaru hydropower plant which is considered unable to answer their socio-economic gap whereas groups of people living and working in areas that are economically, socially, or environmentally affected (positively or negatively) by the organization's operations, this is in line with the Sustainability Reporting Standard (GRI-413). Therefore, companies need to show evidence in fact that what is being done is a commitment, not only the assumption that CSR is only an obligation that must be obeyed because it is an order from the existing law in Indonesia (Resnawaty et al., 2019; Widokart, 2014). So it is necessary to process the flow of information between them to articulate the public interest to the organization and ensure the implementation of CSR performance is for the benefit of both parties (Juwita, 2016). Thus, this research is important to reveal the nature of accounting relationships in placing humans in social, cultural, and social phenomena.

In relation to Habermas' Communicative Action theory, that social interaction can occur in two ways, namely the world of life and system mechanisms. Lifeworld can be simplified into coordinated activities of social groups (society) due to the harmonization process, due to the similarity of goals, hopes, desires, and other actions that are in harmony. While other social interactions, namely the mechanism of the system, occur due to the influence of a structured social life system in society. Social interactions that are influenced by the mechanism of a system can occur through regulations, social norms, social agreements, and so on. This social process is still influenced by media steering. There are two guiding media that are very influential in society, namely money media and power media.

This research will be evaluated as an effort for the company to encourage the ability to minimize the social and environmental problems it faces and improve the efficiency of company management by conducting a critical study of Jurgen Habermas on Social and Environmental Accounting Practices at the Bakaru Hydroelectric Power Plant as an assessment of social and environmental activities from a socio-ecological point of view. covering environmental costs and the benefits of economic benefit effects, especially in

reporting the prevention and maintenance of environmental activities so that more relevant results can be determined by the author to analyze more deeply the practice of corporate responsibility by including the study of Jurgen Habermas' critical theory as a researcher's perspective with the aim of revealing social and environmental accounting practices.

RESEARCH METHODS

This research is a qualitative research using a critical paradigm. The critical paradigm is part of social philosophy that seeks to act simultaneously on a philosophical, theoretical and practical level. The researcher tries to uncover the hidden meaning or behind something that appears from accounting reporting on CSR implementation. In this study, we will use critical thinking by Habermas where the Theory of Communicative Action is used to analyze social interactions through two interactions such as, interactions based on social and environmental needs, interactions that are influenced by social and environmental accounting practices and their implementation. Social interactions that arise between companies are not limited to mere concepts, but are also included in the lifeworld concept (Sawarjuwono, 2005; Haryadi, 2017).

This research paradigm, will explain how researchers understand a problem and conduct a critical review of social and environmental accounting practices by using critical testing criteria as a basis for answering problems and describing the actual conditions of social and environmental conditions, researchers try to change slowly and carefully, influencing and changing social relations by revealing the conditions of power relations and injustice (Haryadi, 2017).

According to Habermas, every research must be oriented to human interests, both related to natural sciences and social sciences. Therefore, the postulate of freedom of value is an illusion. If work is part of human nature to nature, then communication is human attitude with others. The critical approach also provides guidance to avoid researcher bias and subjectivity and requires the recognition of individual or community sources who are the object of research, so that the participants studied have the right to articulate the function of social reality and to decide how issues will be organized and defined (McLaren, 1992).

This type of research is very dependent on information from objects/participants with a very broad scope by asking critical questions, collecting data which mostly consists of artistic words/texts from participants, explaining the true meaning of these words. , seeks to combine subjectivity and objectivity. Qualitative research is a variety of analyzes and brings up narrative interpretations sustainably on visual data to gain insight into certain interesting phenomena as an effort to explain in disputed accounting literature and be used as critical references in the research process.

DATA ANALYSIS TECHNIQUE

Data analysis with a critical theory approach from Habermas to review the reality of social and environmental accounting practices by the Bakaru hydropower company. that is, Habermas' critical theory seeks to penetrate beyond social reality to find unequal conditions beyond empirical data and to answer new questions and possibilities for freedom that arise from social phenomena. in this research is implemented by establishing normative principles that emphasize the importance of consensus in communication between humans.

The following section will explain Habermas' theory which can be used as a tool to carry out critical analysis. For example, Habermas distinguishes four types of action (action) by individuals in society: teleological action, normative action, dramaturgical action, and communicative action. The first action is also referred to as productive action/rational action, while the fourth action is referred to as communicative action or socio-cultural interaction in the world of life. If this kind of action model is applied, it will be better to solve problems in society with the assumption that this communicative action can be called a dialogue process that is placed in order to find a more comprehensive and in-depth knowledge. Here, Data analysis begins by collecting data through interviews with stakeholders such as the general public and the director of the Bakaru Hydropower Company, the researcher feels that interviews can provide information that can strengthen the insights arising from the study, ask questions about their feelings regarding CSR budget allocation and the impact arising from the study. CSR projects and collect documentation and interpret symbols. After all the data is collected, then it is broken down according to the object of research.

and continues to write the findings, prioritizing a rational commitment to a value that is internalized personally by conducting a study of data obtained from data sources to reveal meanings that are suppressed or marginalized. Using Habermas' theory, There are two kinds of possibilities that can be done by critical analysis. First, using Habermas' theory to evaluate the problems contained in a particular activity. Second, using his theory to evaluate the implementation process resulting from Corporate Social Responsibility. Habermas' communication action theory, in which the ethical practice of public relations becomes a key statement as a solution to fundamentally different problems of rationality. Namely the intersubjective reasoning of the living world and the anonymous logic of the system; which is brought into the discourse on ethics to reach consensus in the collective norms of CSR activities, from that discourse, it is possible for problems to be exposed, where the power relations that hegemonize society and blind individuals to the real reality of the world of life. Applying the Habermas analysis technique related to interviews with stakeholders from local communities to measure their views on stakeholder engagement and CSR reporting (Solomo et al., 2012).

RESULT AND DISCUSSION

Implementation of Corporate Social Responsibility for Hydropower Plant of Bakaru

The empirical literature on Corporate Social Responsibility (CSR) and Financial Performance has a long and rich history, where social and environmental good can produce beneficial economics for business entities and financial impetus for companies to be responsible by positioning companies on social and environmental concerns by linking moral philosophy and business ethics (Oikonomou et al., 2017).

Likewise with the Bakaru hydropower plant which carries out CSR programs twice a year. Based on the proposal from the community, the company then conducts a direct survey in the community to find out what needs to be improved and what the local community needs. The following is data on several CSR programs for the Bakaru hydropower plant that have been realized in Bakaru Village, as for the realization of the CSR program in 2019.

Table 6.1 Realization of the Bakaru Hydropower Plant CSR Program in 2019

Activities	Location	Budget
Computer help	SMP 5 Lembang	5,430,000
Al-quran help	Bakaru Village Landfill	1.150.000
Outstanding student assistance	SMP 5 Lembang	1,500,000
Clean water supply	SMP 5 Lembang	20,000,000
Teacher's help	Bakaru Village	1,000,000

Source of Bakaru Hydroelectric Power Plant in 2021

Based on the data above, in 2019 the hydroelectric power plant service unit (PLTA Bakaru) provided compensation for Koran teachers, assistance for outstanding students, computer assistance and the provision of clean water at SMP 5 Lembang. Then on the environmental side, carrying out reforestation in the Mamasa watershed by planting 2,000 trees in collaboration with SMA 1 Sumarorong, continuing in 2021 the company also distributed food packages with the assumption that the distribution of basic needs is part of the company's responsibility to understand the surrounding community in the Covid-19 situation. 19. As stated by Mr. Rudi as follows.

"The budget allocated for CSR by the company is twice a year or two semesters, the first semester from January to June, the second semester from July to December" Pak Rudi.

Based on the explanations of the informants above, the company is responsible for the social and economic problems of the surrounding community by paying attention to stakeholders such as local communities

through CSR programs. However, when the researcher observed the results of observations through in-depth interviews and documentation obtained directly in the field, it was found that there were anomalies in unsustainable CSR activities as published by PT PLN (Persero) regarding the report on environmental development partnerships and corporate social responsibility in 2018 as a company commitment to responsibility. in an effort to support sustainable development as a manifestation of corporate culture. However, it is very different what was stated by the Bakaru village head as follows.

"During the last 2 years I was elected as village head, the CSR issued by PT. PLN's PLTA Bakaru did not touch Bakaru village at all, then this year we were promised to be given assistance". Pak Alimuddin Moteng Based on the informant's explanation above that as long as Mr. Alimuddi Moteng was elected as village head two years ago and worked as the head of Bakaru village, the responsibility of the Bakaru hydropower company has never been to provide community empowerment assistance, meaning that so far the company has neglected its social responsibility to the community around the company So far, the implementation of the SCR that has issued the Bakaru hydropower plant for beneficiaries has not been maximized and is not in line with the expectations of the community where their requests are very simple such as road repairs, scholarships for students, training and free electricity. This matter was then taken seriously by the Manager of the Bakaru Hydroelectric Power Plant as stated below.

"Our company annually proposes CSR in the parent unit and in 2021 planning, we have proposed repairing the Bakaru village road and repairing the Bakaru village hall" Pak Rudi

Based on the informant's words above, PLTA Bakaru seeks to maximize the wishes of the community by proposing a CSR program as a corporate responsibility for the welfare of the community through the holding company PT. PLN, which is in the Pare-Pare area, the proposed responsibility is to repair damaged roads and repair the Bakaru village hall as a place for youth meetings in Bakaru village, this is very important as a coordinating medium to gain a common understanding of CSR, as well as encouraging partnership contributions so that the PLTA Bakaru CSR is immediately budgeted as a community empowerment program through the parent unit of PT. PLN to be approved and budgeted according to the company's ability. Therefore, in the perspective of critical theory, it tries to overcome the inconvenience caused by the modernity project by improving the enlightenment rationality project, namely saving the cognitive promises of modernity through a critical and reflective attitude while combining theoretical construction theory with practice (praxis). Habermas has consistently defended a modern and critical type of emancipatory criticism overcoming a positive and conservative paradigm (Burhanuddin, 2015)

Debate on CSR Implementation in Bakaru Village

The growing demand for corporate social responsibility causes the parties interested in the company's existence to become wider, not only shareholders, but also other stakeholders such as employees, customers, suppliers, creditors and the community (Nussy, 2014). The concept and implementation of CSR still contains many controversies that invite debate both among academics and business people as those who run it. CSR is only seen as a burden that puts pressure on companies, especially because in practice it is very difficult for many companies to be held accountable for the negative impacts it causes. On the one hand, people may question whether the business sector is oriented towards maximizing economic profits.

In another context, investigating the relationship between CSR achievement and CSR reporting contributes to the resolution of problems that develop in local communities. In addition, external assurance of CSR reports by independent and objective service providers can also help increase the credibility of CSR reports and reduce further reforestation. washing suspicion The implementation of CSR reports also offers several advantages, such as uniformity of content and format, consistency, and comparability. In addition, even though it is not mandated, it is suggested that CSR report guarantees can stimulate companies to obtain assurances from independent bodies. By examining the interactions among all aspects of CSR practice, Habermas's critical theory on a communicative action This communicative action theory is a proper procedure for justifying a moral norm in the social order, Habermas states that the most basic human action is communicative action or interaction. The purpose of communication is mutual understanding. Habermas distinguishes two actions, namely action for the sake of the goal and for the sake of understanding. Action by goal is further divided into strategic (directed at humans) and instrumental (directed at nature). Actions for understanding can be found typically in human-to-human communication. This action for the sake of

understanding is not monologic, but dialogical. According to Habermas, in this communication the participants want to make their interlocutor understand the meaning.

Habermas's communication theory is a renewal that gave birth to ideas about models of communication actions, both normative theological models, as well as dramaturgical ones related to truth claims, and conformity (Prahoro, 2010). The four types of claims proposed by Habermas are: claims of truth, claims of accuracy (rightness), claims of authenticity or honesty (sincerity), and claims of comprehensibility. Every effective communication must achieve these four claims, and people who are able to communicate in the sense of producing those claims, are said to have communicative competence. The critical analysis of Jurgen Habermas through his theory of communicative interaction, develops the concept of the rationality of living together.

Corporate Social Responsibility(CSR) is a mechanism for an organization to voluntarily integrate environmental and social concerns into its operations and interactions with stakeholders (Ardini, 2016). According to Akbar et al., (2016) CSR is a form of sustainability reporting that makes companies no longer faced with responsibilities that are based on a single bottom line, namely the value of the company (corporate value) which is reflected in its financial condition (financial) only. CSR is defined as actions that can develop society and are responsible for actions that involve people, communities and their environment (Krisnawati, 2014). CSR activities can have implications for the company's reputation in the public eye,

Habermas's Critique of Accounting Reporting Practices; Social And Environmental Based

Accounting as a discipline then raises social and environmental issues through the mechanism of social and environmental responsibility accounting (APSL). Habermas is known for his theory, namely The Theory of Communicative Action which is often used to analyze social interactions through the separation of two basic interactions, namely: (1) interactions based on social needs (lifeworld); and (2) interactions that are influenced by the system mechanism. (Sawarjuwono, 2005), states that social interaction which is included in the lifeworld concept is a social activity that is carried out without any element of compulsion and occurs in an atmosphere of communicative action. Meanwhile, social interaction which is included in the system mechanism concept,

In accordance with the Habermas language paradigm view, researchers see that a company cannot run smoothly without social interaction with stakeholders and the community. One of the ways companies conduct social interaction is by publishing annual reports and sustainability reports which are products of sustainability reporting practices. To evaluate the quality level of CSR reports, different techniques have been developed which can be classified into two categories (Staden, 2011). The first category includes content analysis techniques, namely analyzing the contents of CSR reports by measuring the quantity of information disclosed for different environmental aspects. Based on that fact

"The Bakaru Hydropower Plant always reports every CSR activity to the parent company PT PLN and accepts all submissions from local communities in their economic development "but the budget we provide every year is very limited and we cannot fully provide community expectations" Rudi Sumarwanto

Based on the expression of Rudi Sumarwanto, who is an employee of the Bakaru Hydroelectric Power Plant who focuses on working in the environmental and social section of the Bakaru Hydroelectric Power Plant, he tries to interact with the wider community and take care of environmental damage and social welfare with full hope that the community will get dependents from the company. all the wishes of the community .only a small part that the company can provide in the CSR program.

If viewed from the perspective of the positivism paradigm, that the social interaction that occurs between the company and its stakeholders is due to an element of coercion that is influenced by the system mechanism. Sustainability reporting is solely to comply with regulations, to achieve competitive advantage, to fulfill loan contract terms, to meet community expectations and attract investors (Wondabio, 2007). The company will take whatever action it deems necessary in order to maintain its reputation (image) as a legitimate company (Staden, 2006).

CONCLUSION

Based on the results of in-depth observations carried out in this study, it has been shown that the CSR program implemented by the Bakaru Hydropower Plant has not been fully felt by the surrounding community as beneficiaries, this is due to the lack of CSR programs issued by the Bakaru Hydropower Plant

PT.PLN (Persero). In addition, the programs proposed by the community have not become a top priority in the implementation of CSR, the programs that are mostly implemented are still assistance and have not been oriented towards sustainability for community empowerment, so the benefits are only temporary.

In addition, there is an oddity in unsustainable CSR activities as in the document issued by PT PLN (Persero) regarding the report on environmental development partnerships and corporate social responsibility in 2018 as a company commitment to social responsibility in an effort to support sustainable development as a manifestation of corporate culture to build economic prosperity. with the hope of the community where their requests are very simple such as road repairs, scholarships for undergraduate and postgraduate students and free electricity. This is to provide benefits for improving the welfare of the community and the economy of the community around the Bakaru PLTA company, As according to Habermas in the communication, the participants wanted to make their interlocutors understand the meaning,

In addition, the emergence of criticism from local communities with various social demands related to CSR practices that are considered unsustainable, it is very necessary for an accountant at the Bakaru hydropower company to be good at communicating ideas, managing human capital, agile in building networks, and able to deal with various kinds of problems. social and environmental issues, such as costs incurred outside of the operation of a business/company, need to be calculated in detail. One of its uses is to become a parameter in deciding the amount of Corporate Social Responsibility (CSR).

RESEARCH LIMITATIONS

The difficulty of accessing financial reports due to the lack of transparency of the Bakaru hydropower company in submitting CSR reports and the authors only received presentations on CSR activity reports without clear budget details regarding program activities. This makes it very difficult for researchers to conduct an in-depth analysis of sustainable reporting. In addition, this research has drawbacks because the perspective used is only one of the various existing theories. These limitations have implications for further research by conducting research in a different perspective. With other perspectives, so the theoretical framework, methods and analytical tools used will be different. The results of this study provide a new discourse for the concepts and practices of social and environmental accounting in the perspective of Jurgen Habermas,

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