

Exploring the Domains of Harmonious Culture-Based Corporate Social Responsibility (CSR)

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Abstract: The purpose of this study to argue the importance of considering the religious dimension as a basis of Corporate Social Responsibility (CSR) especially for countries whose culture is based on harmony. This study used qualitative methods and the subjects are Balinese people in Indonesia which has harmonious culture practices. The findings show that harmony-based CSR in religious life formed by three dimensions: Dana Punia (religious gift), worship life and religious enlightenment program. The community supports companies to do Dana Punia if the community refused when used as a strategy for corporate purposes, so that the nature of the CSR dimensions has been broken into two parts related to its direct function as a strategic instrument for the company's performance. Other findings show that harmony-based CSR of human with the environment is not only limited to physical environmental value but also to the intrinsic environmental value. Research limitations/implications: there is a need to deliver the operational scale related to two orientations of environmental value whether intrinsically or physically oriented. Practical implication; creativity is needed to establish communication to the public with regard to CSR Dana Punia. Originality/value: The three dimensions of harmonious culture-based CSR is a more complete way to understand the scope of CSR. The result of this study also creates the concept of CSR that has universal value not only for Western culture but also for the religious communities of Eastern culture.

Key words: Corporate social responsibility, harmonious culture, Tri Hita Karana, Dana Punia qualitative research, physical environmental value, religious

INTRODUCTION

The fierce competition between companies to gain and maintain market share leads variable keys such as service quality, service value, and customer satisfaction to influence customer behavior that becomes easy generic. Satisfied customers are not necessarily loyal (Reichheld, 1994). An assumption appears that satisfaction and service quality are not enough to build customer behavior that profits the company.

In 2000s, it was necessary to enter Corporate Social Responsibility (CSR). CSR function began to shift. It is originally pure as social charity, such as a charity for moral action that later is found to have an influence on customer behavior (Lantos, 2001), so the function develops from morality purpose (Bowen, 1953) to instrument of competitive advantage strategy. Research on CSR including a study of CSR impacts on customer behavior invites attraction that makes the popularity of CSR is not only spread in developed countries but also in developing countries (Carroll and Shabana, 2010).

The results of several empirical studies have shown that there is a significant relationship between CSR

and customer behavior (Asher, 1991; Smith and Alcorn, 1991; Brown and Dacin, 1997; Sen and Bhattacharya 2001; Pickett and Ozaki, 2008; Choi and La, 2013; Assiouras *et al.*, 2013; Tingchi *et al.*, 2014). However, other studies find no significant relationship (Bravo *et al.*, 2009). Most of the significant findings were done in Western countries and the findings that are insignificant and weak (small) significant to clarify the effect on customer loyalty occurs in Asian countries.

Countries in Asia mostly have collectivism orientation culture that is stronger than the Western countries in Europe and America, so the Western CSR model cannot just be applied to Asian culture. CSR has different meanings in different cultures (Garriga and Mele, 2004), resulting in dissimilar responses on CSR. On the other hand, it was found that most CSR models are more likely descriptive, built based on the experience in Western countries (Quazi and O'Brien, 2000). Then they were moved away in another context (Xu and Yang, 2010) in this regard in the context of Eastern culture. Briefly, Western CSR did not fit to be just moved to Asian harmony-based culture (Wang and Juslin, 2009).

CSR literature is dominated by empirical studies in the industrialized countries of Western Europe, USA and Australia, making it dangerous if it is used simply to generalize the results of CSR study in developing countries which are largely in Asia. CSR models that exist in various empirical studies are now more adopted from the Western. The characteristics represent only two basis of harmonious cultural categories, namely harmony between people and nature (environmental category) and the harmony in human relationships (social category) while harmony category is associated with religious values that hardly can be found. The results of the analysis of Dahlsrud (2008) about the definition of CSR that is popularly used in various articles only recorded five dimensions, namely stakeholders, social, economic, voluntariness and environmental. The five dimensions only enter in two categories on the harmonious culture: environmental and social. Scarcity to adopt these religious values is translated in the CSR implementation that weak intentions in decision maker to consider the religious values on local communities that exist around the company as a CSR base. Meanwhile, one of value systems that underlie CSR, particularly in Asia is religion. The study of CSR related to the religious is mostly based on the perspective of the decision maker and it is performed in limit on the customer's perspective.

This study contributes to theoretical knowledge, managerial and empirical objectives, about the shape and characteristics of harmonious culture-based CSR that consists of three elements namely; religious, environmental and social. These three CSR base turn out to express the harmonious cultural dimension of Tri Hita Karana in Bali Indonesia. The study also reveals whether the development of CSR entirely as Brook's concern that CSR has turned from the spirit of generosity based on morality and ethics (Bowen, 1953) to the use of CSR as a strategy for the company's performance which finally orientates towards the profit for the shareholder's benefit (Friedman, 1970). The entire research multi-issue to be investigated is the need to explore the shape and characteristics of harmonious culture-based CSR, so it meets old expectations of Wang and Juslin (2009) that is an idea that merge cultural context to the CSR concept in order to contribute to the study need of CSR in the future as well as a means to open new definitions of CSR that considers to accommodate the interests of harmonious culture.

Literature review

Harmonious culture as the basis of CSR: Collectivism culture oriented community emphasizes on harmonious relationship (Triandis *et al.*, 1990). The harmony values in various countries have similar characteristics with the Chinese culture that do not put a personal goal to maintain a harmonious relationship. The harmony in

Chinese culture contains the values of respect for nature and love people (Wang and Juslin, 2009). Meanwhile in Indonesia, especially in Java culture, it contains two values: harmony and respect (Rianingrum *et al.*, 2015).

The harmony philosophy of Balinese Culture in Indonesia is connected to the need of a harmonious relationship between human and God, between fellow human beings and between human and nature; Martopo and harmony elements are known as cultural philosophy Tri Hita Karana meaning three important factors that make a person gain prosperity, happiness and health, namely the microcosm which is comprised of individuals the macrocosm which consists of the universe; and God (Suryani, 2004). In the harmonious culture Tri Hita Karana in Bali, harmony in the microcosm is translated to pawongan term, the macrocosm to palemahan term and the harmonious religious life to God to parahyangan term. These three elements must remain balanced. The imbalance of one of the three elements will cause interference. Human is the element between the divine and the nature who has a role as a mediator balancing two other elements (Sedana, 2005).

Companies that are in a cultural environment formed by three-dimensional harmony should have good ethics in doing business by not ignoring and sacrificing the three forms of harmonious relationship for the sake of pursuing profit. The three forms can be an inspiration as an important basis for the CSR program which will be described in the following sections.

Harmony of human with the religious life as the basis of CSR: Prosocial theory provides a great understanding of the reasons people support or carry out CSR. Two rewards as the benefits of prosocial actions, namely internal reward and external reward. The example of external reward of CSR is gaining reputation and customer loyalty while internal reward is obtained as a result of pure motivation to help that is a feeling of self-worth has helped people, felt safe and kept away from sin that will get good karma. Based on the two types of reward, it can be identified that two CSR forms based on motivation to perform CSR, namely; strategic CSR to achieve company goals and pure CSR because of the heart call or genuine generosity for morality reasons (Bowen, 1953).

CSR practices in harmonious cultural society cannot be separated from the two forms of motivation to acquire rewards. Asian harmonious culture was largely shaped by religious values that teach to always be generous when giving to help without thought of reward. Briefly, it can be declared that the giving motive from religion perspective encourages sincere generosity behavior. Religion instills values for the believer to believe that all forms of sincere

sacrifice will generate benefits in the form of reward. The reward theory has helped answering that the reward of pure generosity (pure CSR) is an internal reward. The harmony of religious life that arises internally can be caused by the level of internal reward perceived.

Based on these reviews, there is an indication that not all forms of CSR can be used directly as an instrument of the company goal achievement strategy. Religious-based CSR contains pure generosity motive, so it is very sensitive when it is shown directly as a strategy. This explanation shows there are still CSR elements that harbor their nature as in the early period when Bowen (1953) mentions CSR for the sake of morality and religious charity as a form of moral practice. Not all CSR elements turned the notion of morality to the idea that emphasizes the company's performance as feared by Brooks.

Religious teachings or religious values identify the principles of moral applied on business activities (Karami *et al.*, 2014). so individuals who are more religious tend to show better decision making about the greater context of ethics and orientation for social responsibility "(Brammer *et al.*, 2007). There is a community's longing for religious values as moral power in business life. The results of study in Asia indicate there is a direct relationship between religion and support of consumers-based CSR initiatives, especially in Hong Kong and Singapore (Ramasamy *et al.*, 2010). Similarly in Sri Lanka the utilization of local culture based on Buddhist philosophy which is the moral foundation of society has supported the progress of the implementation of CSR.

Harmony of human with nature as the basis of CSR: The high awareness of the environment and the increase of belief about the harmonious relationship between human and nature also the presence of problems perceived by the local environment can increase people's yearning to live more responsibly, demonstrated by an increase in the public interest to keep the environment. The responsible interest is presented with ecological behavior, directly or indirectly, such as behavior to not to throw waste in forests as direct behavior while consumers decision to change the actions and determine the choices to their consumption that impacts on the environment is considered as in direct behavior (Stern, 2000). All of these behaviors are associated with consciousness to keep the value of the physical environment (physical environmental value). CSR towards nature is an important implementation to the demands for preserving the physical environment. Data of Appendix A contains a variety of CSR studies by experts related to the natural environment.

The view of harmonious life with nature in communities of collectivism cultural orientations is not

just limited to the value of the physical environment but also involves the limits of religious belief. In India, the proximity to nature intrinsically is shown by the ritual of hugging a tree. Balinese people firmly hold belief to be responsible for nature embodied in various religious rituals in Bali term is known as bhuta yadnya performed on six elements known as the sad Kertih that are atma Kertih is an attempt to purify atma, samudra Kertih is an attempt to preserve the ocean or beach, wana Kertih that efforts to conserve forests, danu Kertih is an attempt to preserve freshwater sources in the mainland usually carried out in the lake, Kertih universe is an attempt to preserve the natural environment or the earth or soil, thus providing harmonious social relationships and jana Kertih is an attempt to maintain the individual quality.

White (2010) mentions the concept of intrinsic majestic nature or containing inherent value indicates a practical approach and respect for life and it is documented in all religious traditions through the ritual of expressing gratitude for plants, food, water, land, air, sea, animals, birth, death and life. According to White (2010), religious rituals on the environment shows the strength of the religious interaction that makes sense, related to "holiness" through human relationship with the physical world and nature.

The meaning of CSR related to environmental sustainability is not a new one when the Western world introduced the term social responsibility through Bowen in 1950s. Environmental management has become a part of the social responsibility in India even as old as the history of the social and cultural environment. The ancestors of Indians have been using it through respect to mountains, rivers, forests and even animals. Himalaya Mountains, Ganges River, peepal tree and others have been worshiped since ancient times. Elephant and cow are worshiped even today. For hundreds of years, Balinese people involve religious belief to the sustainability of irrigation, fields, rivers, seas, lakes and mountains. They have involved the chastity meaning, thus they have been maintaining and preserving nature directly through intrinsic faith dimension.

Based on the range of views and growing phenomenon of nature or environment in the society of religious harmonious culture, the Company Responsibility (CSR) to nature is not only limited to the physical value of the environment but also the limits of intrinsic environmental value.

Harmony of social life as the basis of CSR: The meaning of harmony of human relationships with others in Balinese local language is called as pawongan. This meaning is also identified with the social. The expert of Tri Hita Karana said that human life cannot be separated from the problems that arise from the interaction with others and

natural environment. Meanwhile, the desire for a harmonious life in the future is fundamental to achieve perfection. It can only be achieved through cooperation with other human beings. If the company is a good citizen then it cannot be separated from the responsibility to cooperate with stakeholders and citizens by maintaining harmony in social relations.

The company is a part of a community that consists of a collection of individuals as members. The company's character is the effect of the accumulation of the character of its members (Bansal and Srivastava, 2008). Most people in the world are part of a corporation. A harmonious interaction between the members of the corporation and between the corporations and the stakeholders becomes an important focus to harmonious social relationship. This reality shows the company has contributed so much to the existence and the absence of harmonious social relationship.

The company operates in a network of various stakeholders that affect their operations either directly or indirectly, so that the company's position cannot take off just like that. Different stakeholder groups have different views on how a company organization should conduct its operations. All of them are a challenge. CSR is one of ways to address these challenges.

For the concept of CSR, Carroll (1979) states pyramid of dimensional CSR activities, economics, legal, ethical and discretionary is more directed at achieving social harmony of the stakeholders on various empirical studies. Similar to Carroll, Lantos study also states ethic, altruistic and strategic CSR, Maignan and Ferrell (2001) also Maignan *et al.* (1999) state economics, legal and discretionary. The data that are more representative are shown in appendix A, column social criteria Tri Hita Karana dimension. Stakeholders are individuals, groups and organizations that have an interest in the process and results of the company activities and to whom the company depends on the goal achievement. The harmonious relationship between the company and its stakeholders is an important philosophy part of harmonious culture Tri Hita Karana known by Balinese people as pawongan.

MATERIALS AND METHODS

Qualitative methods are considered appropriate in this study because it has the ability to unravel deep phenomenon that has not been studied before. The phenomenon is like factors that form CSR dimension based on harmonious culture Tri Hita Karana from the customers' perspective. Face-to-face interviews were conducted directly by the researchers to obtain primary data source.

Sample: The qualitative research aimed to do deep exploration tends to use small samples but diverse. Three experts in culture and philosophy field of Hinduism have been involved as key informants (for informant's profile Appendix B), plus 52 informants of consumer society to test the credibility of the data sent via email, social media and meet in person. Bali was chosen as the study area because the people have collectivism oriented culture. Collectivism culture in Balinese society is strongly influenced by the harmony philosophy of Tri Hita Karana which consists of three harmony dimensions, namely; religious, environmental and social.

Data collection: Interviews were conducted in person in the home of the key informants. Semi-structured question format (interview question) has been provided which is derived from the interview guideline as a guide. The question is open, flows specifically but focuses on interview guidelines. Based on the literature review and observation related phenomenon results, there are three forms of interview guidelines prepared as a guide to conduct interviews that is to reveal the harmony-based CSR Tri Hita Karana, namely the humans' relationship with each other the human relationship with nature and the human harmony relationship to realize the religion. These three interview guideline forms are based on in-depth literature review.

Data analysis: Three key informants consisting of experts of culture and Hinduism philosophy were interviewed and each person is 4 meetings. Procedural steps of qualitative data analysis were based on Colaizzi's reference. The collected data were tested their credibility from three sides: time, place and different informants. Social media were used to test the credibility of the data by uploading the key questions that are the same as the previous question used to interview key informants. The result is a total of 52 informants as volunteers with various backgrounds of education, occupation and age provide significant statement and completely confirm the themes of data obtained from interviews with key informants.

The next process was performed by analyzing the content validity involving 14 panelists included three key informants who had been involved from the beginning. The process of content validity analysis was performed using a reference of Zamanzadeh *et al.* (2015).

RESULTS AND DISCUSSION

Conceptualization domain of harmony-based CSR: This study aims to identify potential sources that form the concept of harmonious culture-based CSR. It is very

Table 1: Domain of harmonious culture -based corporate social responsibility Tri Hita Karana

Topics	Focus	CSR harmony Tri Hita Karana dimensions	Sub-dimension CSR
CSR Tri Hita Karana	How are the forms of harmonious culture-based CSR Tri Hita Karana?	CSR- Harmony in religious life (Parahyangan) CSR-harmony with nature (palemahan) CSR-harmony in social life (pawongan)	Dana Punia Religious worship program Religious enlightenment program Physical environmental value Intrinsic environmental value Legal; economics; community development; culture and art; education; product; employment
Researcher's findings			

Table 2: Mapping of empirical studies and CSR dimension concepts into three harmonious culture dimension Tri Hita Karana

Source	CSR dimensions	Criteria CSR harmony Tri Hita Karana		
		Social	Environment	Religion
Carroll (1979)	Economic, legal, ethical and discretionary	✓	✓	-
Lantos (2001)	Ethic, altruistic and strategic CSR	✓	✓	-
Maignan and Ferrell (2001)	Economic, legal and discretionary	✓	✓	-
Maignan <i>et al.</i> (1999)				
McDonald and Lai (2011)	Customer, philanthropic, and environment	✓		-
Assiouras <i>et al.</i> (2013)	Legal responsibility, ethical responsibility, philanthropic responsibility	✓	✓	-
Mandhachitara and Poolthong	Community support, employee relations, product and service-oriented and environment support	✓	✓	-

difficult to find suitable concepts that can be used as guidelines to explore the concept of harmonious culture-based CSR. The foundation is based on three domains of harmonious culture in Bali known as Tri Hita Karana that has been proven over hundreds of years and still functions sustainability until now. Table 1 describes systematically about the findings of these dimensions.

CSR harmony of religious life: The findings indicate that there are three important dimensions of CSR harmony in religious life, namely worship program, religious enlightenment and Dana Punia. All three are a community perspective related to the practice of religious values by the company (corporate religious value). The CSR worship program is indicated by the expectation of the company in order to allow time for employees to perform religious activities, especially on the holy day celebration. As for the enlightenment program, the company is expected to involve in helping people in the religious values enlightenment program adopted and done by the citizen in the company environment locations (Table 2).

Other findings are Dana Punia programs. Dana Punia is derived from Sanskrit. Dana means gift while punia means savings or something owned. Dana Punia means giving something that we have. Eck termed dana as a religious gift. The finding shows that not all gifts can be categorized as a Dana Punia. The results of the exploration find minimum principles that must be met as a gift can be categorized as Dana Punia. The following statements are from key informants that quote sentences that tend to be said by Dana Punia committee, "If you cannot contribute with material, it is allowed to use power. If you cannot contribute with power, it can be done by contributing thoughts, suggestions, ideas, even with good attitude and behavior" Geriya.

There are several themes that can be captured from the statement tangible shaped material such as money and goods intangible in the form of power, policies, suggestions, ideas, behaviors, attitudes capability is suitable with the ability.

"The purpose of doing Dana Punia is to deliver kerahayuan to the scope of self, family and the world". -Geriya Geriya, the informant's statement gives positive usefulness meaning of prosperity and happiness. This meaning is in accordance with the essential spirit of CSR that is for sustainability. Good CSR has problem solving character that is not only for the scope of the person who receives the CSR directly but also for sustainability and even be able to help others including the community. CSR is expected to have positive benefits chain. Based on that, meaning as the principle of about Dana Punia is utilitarian or positive continuous usefulness.

The next statement on Dana Punia is from different key informants. "The provision of these types of goods should be followed by polite and respectful words and a sincere heart. This giving never demands a reward. Give and then forget-Swantana.

Two forms of meaning that can be captured from a significant statement from informant Swantana are ethic and sincerity. Dana Punia has good value if it is given politely by not offending the recipient and is given with sincerity without demanding a reward. This meaning confirms the opinion of Eck who states, dana flows from giver to eligible recipients, without any hope for a refund and any such expectations will tarnish the act of giving Dana.

The principle of Dana Punia sincerity is contrary to the concept of CSR as a strategy to achieve the company's goals as earned reputation and customer's

loyalty. The implementation of CSR related to the sincerity meaning is incompatible with the CSR concept of the culture of Western countries. CSR values will be stained and even destroyed the reputation if the company deliberately looked expecting loyalty from Dana Punia-based CSR actions.

The next deeper meaning about Dana punia that can be captured from the informant's statement is Dana Punia is a value not price. Here, is the informant's statement about the about the Dana Punia recipient committee's expression that is often listened in fundraising activities. "About the Dana Punia values that you give is not because of the material form but your noble intentions to give Dana Punia that we cannot calculate using material price measurement" Sudiana.

Furthermore, informant Sudiana describes the meaning of his statement as follows. "I cannot price Dana Punia that you gave in material measurement. The meaning of that condition is one of the behaviors that are highly appreciated by those who receive Dana Punia . They are not able to price materially due to the large sincerity. High honor from Dana Punia recipients to the giver is because of very remarkable sincerity by the giver. Sincerity created in the receiver because of the Dana Punia giver's sincerity leads to the creation of invaluable price. Therefore, the highest value of Dana Punia formed by sincerity is the key. Then, the Dana Punia 's characteristics are satwam, rajas and tamas. Satwam is sincerity, rajas has a goal to boast and tamas do not understand the use of Medana Punia. The highest score of Dana Punia is satwam while the lowest is tamas" Sudiana.

Based on the information of informant Sudiana then the highest value of the fund is the equilibrium of the convergence of giver's sincerity and receiver's genuineness resulted in a positive mood (happy) in a single point. Dana Punia recipients may feel unhappy because of the perception that the Dana Punia is given in a disrespectful way, the givers are not sincere or expecting reward and do it by force, so the value of Dana Punia becomes stained or not worthy causing rejection or refund.

The interview results also show community supports companies that do Dana Punia but the community is very unhappy if Dana Punia is used as a strategy such as imaging, tying for the loyalty and others that aim to benefit the company.

CSR harmony with environmental: The findings indicate a different insight into the environment-based CSR that had been in various empirical studies. The perception of Balinese people about the environmental value involves not just one perspective categories, namely physical

environmental value such as forest preservation, air pollution, recycling, etc but also involving the intrinsic value (intrinsic environmental value) that is the view of purity, sanctity and the involvement of the deep attachment caused by interesting and valuable experience with an environment, for example love hometown and homeland. Nature often has to do with the place while the place is associated with the deep personal identity. The entire findings categorized as intrinsic environmental value, confirm the opinion of White (2010) who states that religious rituals on the environment shows the strength of the reasonable religion interaction with regard to "holiness" through the human relationship with the physical and natural world.

The following statement of the key informant represents a theme related to the value of the physical environment. The environment is seen as a place, serves to support life. "The empty space is used as a place to work in order to fulfill their lives. In this case, the space is the universe itself" Swantana.

The following informant's statement shows the theme that reinforces that the environment is related to the intrinsic environmental value. "The value provided by the human himself so that people can preserve it giving deeper meaning is not just objects that can be exploited carelessly. In the Hindu context, the natural environment is identified with sacred Mother earth that cannot be hurt or even exploited excessively. Such value can maintain its continuity" Swantana.

Intrinsic environmental value and physical environmental value are the two human orientations to maintain harmonious relationship with natural environment. Balinese society is more oriented towards the intrinsic value than the physical value of nature. Various cases of Balinese people reaction to maintain the nature from the devastation of business investment plans, such as the case of the construction of golf course and Bali Nirwana Resort hotel in 1993-1994, the reclamation of Padang Galak in 1998 (Bali Post, 06/10/1998), Loloan Yeh Poh in 2003 (Bali Post, 09/24/2003), also Benoa Bay reclamation case ongoing from 2012 to date June 2016, have more to do with community efforts to preserve the intrinsic environmental value than the physical environmental value. All of these cases have different time, place and actors but the form of society demand issue cannot be separated from the two-dimensional values of environment that has always been consistently occur. The following statement is from Wayan Suarsa as the traditional leader of one of the villages in Bali protesting the Benoa Bay reclamation of 700 ha.

"Once again we have to say that purity is how we respond to one vibration of the universe that causes this

soul is comfortable and united with the universe. It is not just something that is visible to these naked eyes. There are many temples, *tukad*, *sawan*, *loloan*, *muntig*, *yeh anakan* that disembogue to Benoa Bay. They have called the traditional people's soul to survive and keep until death. When it will be dug (do reclamation) by capitalism, how decent and dare you all to sue our traditional souls?" Wayan Swarsa.

Two important significances emerging from the Swarsa Wayan's statement are intrinsic values in the form of sanctity and physical value expressed by his expression "something that is visible to the naked eyes." Human's harmony with nature is expressed through Wayan Swarsa's statement that "the involvement of comfortable soul and united with the". The statement is very firm showing harmony is not caused by the natural physical value but also involves intrinsic elements that raise the ultimate comfort and happiness.

Besides using a variety of case studies of environmental events in Bali, the credibility test of the two-dimensional environmental value is also based on people interviewed through social media. A total of 24 informants is motivated to make a statement. Almost the entire statements are confirmed well. Here is one of the informant statements from social media describing his experience in India's Ganges River.

"My experience to India, especially to Ganges River. The surrounding is very slummy. The people are dirty but I saw them very obedient to the religious teachings so I think they feel comfortable life there and many people are born with strong faith that is not affected by the progress of time. They are comfortable to stay there with their religiosity. Those rivers are sacred to them. That is my view of them. Therefore, the purity exists in our own minds and feelings, depending on our mental strength to do what we consider sacred". Jaya, social media informant.

Informant's statements above imply that the condition of the Ganges River is the opposite of the net, showing the physical environmental conditions that confirm the significance of physical environmental value. The second meaning states that Ganges River is sacred. The informant then reinforces the sanctity existing in each mind and feeling. This statement confirms the meaning of intrinsic environmental value.

The finding of the two dimensions of the environmental value is an important condition that must be considered if the company wants to show the ethical attitude in business activities. These two dimensions become the framework of environment-based CSR initiatives in Bali or in the local Balinese language known as *palemahan*-based CSR. An important implication of

these findings is that the company must obtain strong information about the society orientation to the environment whether it is more dominant on the intrinsic environmental value or physical environmental value. In some developed countries, most likely the people orientation on the environment is greater in physical environmental value than in intrinsic environmental value.

Empirical studies related to the CSR model of existing environment and before more focuses on the physical environmental value such as the nature preservation (Andrianova and Yeletsikh, 2012), environmental friendly products (Auger *et al.*, 2007; Sen and Bhattacharya, 2001) trash and waste management (Sen and Bhattacharya, 2001), air pollution and natural resources utilization. There is almost nothing related to the intrinsic environmental value whereas human history to be environmentally responsible begins from the urge to keep intrinsic environmental value, even some people in Asian countries still maintain it. Along with the advance of science, the orientation of the physical environmental value is getting stronger. The composition and the variation of someone's orientation to the environment affect his/her cognitive, affective and the conative aspect to the environment.

The involvement of intrinsic environmental value as a basis of environmental CSR demonstrated through environmental management activities is not a new one, because it is as old as the history of social and cultural environment. The concept of utilizing nature ethically is an ancient concept of religious value that is based on common sense and practice for survival and respect for nature (White, 2010).

CSR harmony of social life: Social life harmony is associated with the harmony of human relationship. There is no new finding in this dimension, so not much can be presented. The themes captured from the informant's statements about CSR harmony in social life confirm empirical findings entirely and the existing concept of CSR such as culture and education; community; economics (Balasubramanian *et al.*, 2005) legal (Carroll, 1979; Smirnova, 2012), product (Sen and Bhattacharya, 2001; Brown and Dacin, 1997) and employment (Sen and Bhattacharya, 2001; Saleh *et al.*, 2011) Mandhachitara and perspective of harmonious culture Tri Hita Karana, the existing CSR model studies adopt more social dimension that is harmonious human relationships. In cultural terms of Tri Hita Karana, the existing CSR study more includes in the *pawongan* category.

CONCLUSION

One of the most prominent CSR characteristics is uneven viewpoints and one of them is cultural perspective. This study has added color and the deeper meaning variation of CSR viewed from the perspective of harmonious culture of Tri Hita Karana. Various potential characteristics or sources have been extracted as the findings to be considered as an important element of CSR harmonious culture. New findings in the field CSR harmony of human with the environment and CSR harmonious religious life have been revealed from the community's culture. Whole new findings such as religious CSR reflected by the Dana Punia dimension, the company's concern on religious enlightenment activities and religious worship, need attention and important consideration in formulating CSR program.

The results of this experiment also prove some CSR elements that are not just contaminated are used directly to be a part of instruments for company goal achievement strategies such as the urge to achieve the company's reputation as well as to influence customer's loyalty (Sen and Bhattacharya, 2001). Harmonious religious life-based CSR driven by Dana Punia dimensions is still a part of CSR pure generosity accordance with the spirit of the inception of CSR concept that adopts charity as a moral movement (Bowen, 1953). One of Dana Punia principles is sincerity or not selflessness, so it is very dangerous if it is caught deliberately used to be part of a strategy for corporate excellence. Society perceives taboo if Dana Punia is associated with profit achievement; therefore, the characteristics of Dana Punia is strongly opposed the view of CSR concept that orients on a single stakeholder, especially to reap profits as a form of responsibility towards the shareholders (Friedman, 1970).

Sincerity as an important part of CSR value does not only occur in the Dana Punia context in Bali but also becomes an important part of the culture of giving to help in Thailand. CSR in Thailand can only be explained by social values rooted of Buddhist values, even in the country, there is a saying "Thong Lang Pid Pra" (put gold whip behind the image of the Lord Buddha) that means doing good things although no one noticed (Srisuphaolarn, 2013). The practical implication of this value is Dana Punia is not good to be advertised to gain reputation because it must be clean of the intentions and selfless behavior. The reason requires creative efforts to find a communication model to the public with regard to CSR policy Dana Punia, especially related to the company's actions to implement Dana Punia principles. Thus, the community highly supports companies that

conduct a Dana Punia program and consider negatively if Dana Punia has selfless elements such as specific goals that benefit the company.

The important conclusion that can be drawn from CSR harmony in religious life is Dana Punia is a reflective dimension of CSR religious. The more sincere public perception of the company's intention to provide Dana Punia, then the better the public's perception of the value of CSR Dana Punia, so the better the CSR religious reputation.

The findings in the field of environmental CSR show there are classic patterns of view of nature remained very strong until the modern era in the form of the intrinsic environmental value. Various rejection cases of the company and the case of the environmental destruction, as well as the risk of public acceptance can be caused due to the lack of business policy involving intrinsic environmental value considerations in CSR activities. This value is very sensitive and cannot be solved with the viewpoint of Western culture. On the contrary, it should recognize and view from the self-identity perspective of Eastern culture.

The implication appeared brings the need to develop into an operational scale to measure someone or people's orientation of the environment. Whether people somewhere are more oriented toward intrinsic environmental value or physical environmental value, the information can be used to identify the orientation of the environment. Finally, it can determine the appropriate forms and methods related to CSR environment in a particular area.

Limitation: Three forms of CSR harmony that are social, environmental and religious life are the three elements that have a broad scope, so that they have the capacity for development in order to be used on a sample whose characteristics are different. This research includes CSR religious. For future studies, it is advised to consider using spiritual for the countries whose cultural orientation is individual considering that spiritual attitude is more acceptable than the religious one.

Qualitative research focus is not on generalizations but in depth. To prove the general characteristic of this finding requires the involvement of different methodologies that are in the form of quantitative testing, such as the power level of sub-dimensions reflective character on the individual dimensions of CSR Harmony (regarding sub-dimensions and dimensions of CSR and the impact of this CSR harmony to customer behavior.

APPENDIX A

CSR dimensions: Description: the number of studies composed of 106 studies because of the limitations of the media, so only a few studies are presented in this research.

APPENDIX B

Informant as key informants

Key informants	Information
Geriya	Anthropologist pensioner of Faculty of Anthropology Literature of Udayana University. As a Dean of the Faculty of Literature of Udayana University in 1989-1996; Expert staff in the Government of Bali Province in 1997-2000; Chairman of the Japanese Studies Center at the University of Udayana in 1997- 2000; member of team of experts in Balinese Cultural Preservation Institute in 2005-present; Denpasar government expert group in 2000-present; Denpasar City Board of Education member and actively participates in various seminars and writes books
Sudiana	Professor at the Institut Hindu Dharma Negeri; Lecturer of Hinduism and Chairman of Parisadha Hindu Dharma Indonesia-Bali (PHDI)
Suwantan	Lecturer in IHDN (Institut Hindu Dharma Negeri) Denpasar; steeped in the philosophy of Hinduism and the environment in India (Level 3). In 2015, authored a book: <i>From Ecology to Ecosophy: The Balinese Way to Harmony with Nature</i>

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