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De (Re) Construction of CSR Reports Through Sustainability Relations of Kasepuhan Sinaresmi

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ABSTRACT

Contemporary Corporate Social Responsibility (CSR) reporting is largely shaped by capitalist and technocratic rationalities that prioritise legitimacy, measurement, and capital accumulation, often overlooking relational and ecological dimensions of sustainability. This study critically examines the construction of sustainability in corporate CSR reporting and explores indigenous sustainability epistemologies within the Kasepuhan Sinaresmi community. Using a postmodern qualitative approach combining Derrida's deconstruction and critical ethnography, data were collected through participant observation, in-depth interviews, and documentation. The findings show that CSR reporting is structured by binary oppositions that reveal tensions between ethical claims and capitalist interests. In contrast, indigenous practices such as jekat, leuit, and customary ecological norms embody sustainability based on relational ethics, ecological spirituality, and reciprocal human–nature relationships. The study proposes a value-based sustainability reporting framework that integrates ecological ethics, local spirituality, and non-anthropocentric perspectives as an alternative to conventional CSR reporting.

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1. INTRODUCTION

The concept of Corporate Social Responsibility (CSR) has evolved from mere philanthropic activities into a more sustainable paradigm (Aguinis & Glavas, 2012; Williams & Murphy, 2023; Zhang, 2025) and as a platform to embed ethics, sustainability, and social responsibility in business (Carroll & Shabana, 2010). However, in practice, CSR implementation and reporting often remain constrained by administrative compliance, reputational interests, and formal legitimacy, rather than substantive social and ecological transformation (Firdaus et al., 2025; Hasibuan et al., 2023; Gray, 2010; Milne & Gray, 2013).

Numerous approaches to sustainability reporting have been advanced, such as the Triple Bottom Line (Elkington, 1997), Integrated Reporting (IR), and Sustainability Accounting (Adams, 2004). While offering an update to traditional reporting, these models remain rooted in Western economic logic that emphasises capitalisation over sustainability. These approaches tend to ignore local values, indigenous community practices, and non-Western epistemologies that perceive the relationship between humans and nature as a mutually supportive unit (Dillard & Vinnari, 2019; Spence, 2009; Vinnari & Vinnari, 2022).

Previous research on CSR practices based on local culture and spirituality is still very limited, especially in the Indonesian context, and most of it focuses only on the aspect of disclosure (Ady & Zahroh, 2025; Cho & Patten, 2007; Clarkson et al., 2008; Dhaliwal et al., 2011; Garas & ElMassah, 2018; Ginesti & Campa, 2025; Guo et al., 2024; Liang & Chen, 2024; Nair et al., 2025; and Hardiana et al., 2024) that just evaluate the implementation of SDGs in Indonesia. There has been little research that reinterprets sustainability reporting practices through the cosmological values and spirituality of indigenous peoples. From this point arises the need to deconstruct and reconstruct the discourse of CSR reporting, so that the concept of sustainability is no longer interpreted through a capitalist logic but rather within the horizon of ecological and spiritual ethics found in indigenous communities.

Addressing this gap, this study aims to deconstruct dominant CSR reporting discourse and reconstruct an alternative sustainability reporting framework grounded in the relational, spiritual, and ecological values of the Kasepuhan Sinaresmi indigenous community. By integrating Jacques Derrida's deconstruction with critical ethnography, this research positions indigenous values not merely as complementary local wisdom but as an epistemic subject capable of challenging and reconfiguring the moral and philosophical foundations of modern CSR.

In Indonesia, which is rich in local wisdom, dozens of indigenous communities have sustainable perspectives and practices deeply embedded in spirituality and ecological balance. Furthermore, Derrida highlights a fundamental ambiguity in corporate social responsibility (CSR) practices. CSR programs often play two opposing roles: as a supplement to profit-seeking and as a form of prosociality. This paradoxical condition makes it difficult to consistently implement both functions simultaneously (Ho et al., 2012; Sabadoz, 2011).

CSR programs in capitalistic companies are frequently practised as relational strategies to create a positive image and gain social legitimacy from the community and government support (Balqiah et al., 2023; del-Castillo-Feito et al., 2022). However, this fundamental orientation of CSR is still influenced by capitalist ideology, which views social

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responsibility as a means to strengthen the company's economic position. For example, in the mining sector, the implementation of CSR is often framed as a complementary activity that does not address the underlying social and ecological issues. This is in line with Hadi & Udin (2021), who noted that CSR applications have not been effective and that CSR implementation operates within a specific ideological framework. Ideology here functions as a conceptual system that shapes ways of thinking and acting, but is not always oriented towards the search for truth; rather, it is oriented towards the interests of powerful groups or institutions. As a result, CSR often becomes a vehicle for reproducing capitalist ideology that justifies power relations and social inequality through the narrative of corporate “social concern.” Thus, the conflict between indigenous peoples and corporations reflects a form of resistance to the penetration of capitalism operating behind the corporate body. Indigenous peoples reject an economic system that treats nature and humans solely as objects of exploitation for the sake of profit accumulation (Nandemar & Amiruddin, 2020). In essence, the pulse of every company is driven by one fundamental goal: to pursue and continuously increase profits (Arungla’bi’ & Kamayanti, 2014).

Therefore, researchers attempted to deconstruct CSR ideologies so they align with the symbols and principles of local wisdom of the Sinaresmi indigenous community, so they would not be marginalised by the dominance of capitalist ideology, both in terms of resource distribution and disclosure in sustainability reports. Ideally, the Sinaresmi indigenous community can grow economically and culturally in harmony with the company's increased profits. For the Kasepuhan community, the relationship between humans and nature is harmonious and sacred, and has been passed down from generation to generation. Practices such as leuit (rice barns) and agricultural rituals not only serve an economic function, but also reflect an ecological and spiritual commitment to the balance of nature. Such values have the potential to serve as an alternative basis for designing CSR reporting that is not only compliance-based but also rooted in local cultural values.

2. METHODS

The approach used in this study is qualitative-postmodern, incorporating Jacques Derrida's deconstruction and critical ethnography. The qualitative-postmodern approach was chosen because it allows researchers to understand social reality (Wigena et al., 2023) and corporate social responsibility (CSR) reporting practices not as a single truth but as diverse, contextual constructions of meaning.

Derrida’s deconstruction is employed as an analytical framework to critically examine CSR reporting texts as ideological narratives that construct particular meanings of sustainability, responsibility, empowerment, and prosperity. In this study, deconstruction is not treated as abstract philosophy, but as a systematic reading strategy aimed at revealing binary oppositions, silenced meanings, and latent assumptions that sustain capitalist and anthropocentric logics within CSR discourse. Specifically, the deconstructive analysis was conducted through four interrelated analytical steps. First, dominant CSR narratives were identified from selected corporate CSR reports, focusing on recurring themes, key terminologies, and moral claims related to sustainability and social responsibility. Second,

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these narratives were examined to uncover binary oppositions embedded in the texts, such as empowerment–dependency, sustainability–exploitation, conservation–domination, and growth–ecological sufficiency. Third, the analysis explored concealed ideologies and silenced meanings underlying these binaries, revealing how CSR discourse often reconciles ethical claims with capital accumulation and legitimacy-seeking practices. Fourth, these CSR texts were re-read through the sustainability values of the Kasepuhan Sinaresmi indigenous community, allowing indigenous cosmology to function as a deconstructive lens that destabilises and reconfigures the dominant meanings of CSR.

Critical ethnography provides the empirical foundation for this deconstructive reading by situating sustainability within the lived experiences, rituals, and ecological practices of the Kasepuhan Sinaresmi indigenous community in Sukabumi, West Java. Ethnographic data were collected through participatory observation, in-depth interviews, and field documentation. Participatory observation was conducted to understand daily agricultural practices, food storage systems (leuit), ritualised redistribution of harvests (jekat), and customary ecological regulations that govern human–nature relations. In-depth interviews were carried out with customary elders, traditional leaders, and community members to explore the spiritual, moral, and cosmological meanings underlying these practices.

Secondary data consisted of corporate CSR reports, academic literature, and policy documents related to sustainability and CSR in Indonesia. These texts were selected purposively to represent dominant CSR reporting practices commonly found in capital-intensive and resource-based industries. The CSR reports served as the primary textual material for deconstructive analysis, while the ethnographic findings functioned as a counter-narrative grounded in indigenous epistemology.

Data analysis was conducted iteratively alongside data collection, following a naturalistic and reflexive qualitative research process. The analysis involved four interconnected stages: domain analysis to identify key sustainability domains within indigenous practices; taxonomy analysis to map relationships among social, ecological, and spiritual elements; componential analysis to compare indigenous values with dominant CSR constructs and reveal contradictions and binary oppositions; and thematic analysis to integrate empirical findings with deconstructive interpretation. Through this process, the study reconstructs an alternative logic of sustainability reporting grounded in relational ethics, ecological spirituality, and cosmic responsibility.

3. RESULTS AND DISCUSSION

3.1 CSR in the Shadow of Capitalist Ideology

The shift from shareholder orientation to stakeholder orientation is an evolution of capitalism that makes social responsibility a strategy for maintaining the legitimacy and sustainability of the industrial economic system (Droguett, 2015). However, this approach remains anchored in instrumental logic, which treats sustainability as a means of preserving the economic system. The dominant paradigm places humans at the centre, where other elements are considered identifiable, separable, and manageable (Gao & Bansal, 2013). In contrast, in the value system of the Sinaresmi indigenous community, sustainability is not a

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product of business strategy, but rather a way of life, emphasising spiritual ethics that every economic action must have moral legitimacy before God and ancestors, and teaching harmony between customary law and state law without negating cultural autonomy. As reflected in the following statement from informant 1:

"…dihukum leleus tapi langsung liwat"

The expression emphasises that behaviour that does not conform to the teachings of the ancestors will be punished by death in a sacred manner. Therefore, this community upholds the noble values passed down and maintains harmony in every aspect of life. The spirit of togetherness is embodied in the Jekat system (a 10% contribution of harvest yields) and in the existence of Leuit Si Jimat as a centre of food security and social solidarity.

"…Teras aya deui aturannana tina pare namina Jekat sanes Zakat, pami di persentasekeun teh 10%"

This confirms that after the harvest, every community must set aside 10% for shared needs and as food reserves. When these values are projected into the CSR reporting structure, they challenge the singular logic of capitalism, which judges sustainability by efficiency and profit. Instead, they offer a reporting model based on relational accountability, in which success is measured by the balance among humans, nature, and spirituality.

Financial reporting violations have been frequent lately, undermining stakeholder trust in companies. One way companies are attempting to restore this trust is by preparing CSR reports (Africano et al., 2025). Nevertheless, although intended as a form of social responsibility, CSR reporting practices frequently become trapped in a technocratic paradigm that emphasises formality and quantitative figures over the ethical and spiritual meaning behind them. Field findings reveal that modern CSR systems rely on Western epistemology, which emphasises disclosure, measurement, and formal legitimacy. Within this framework, humans and nature are reduced to statistical objects. In contrast, indigenous peoples understand sustainability as an ontological relationship among humans, land, water, and the spirits that guard nature, a relationship that is ethical rather than administrative. Business success cannot be separated from the blessing and support of the government and the community (Ningtyas, 2024).

A deconstruction of CSR reports illustrates that corporate texts tend to exclude "the other," namely, non-economic values that cannot be quantified. In Derrida's terminology, "the other" is the trace of truth hidden by the modern system. CSR is not an economic document but an ethical and ecological narrative. Historically, the dominance of capitalist values has made CSR a vehicle for corporate legitimisation. However, by introducing local values as a framework for interpretation, this research demonstrates that CSR reports can be revitalised as a moral agreement between humans, corporations, nature, and spirituality.

Table 1. The hidden ideology of CSR reports

Main Narrative	Binner Opposition	Concealed Ideology
Empowering local communities through education programs	Empowerment-Dependency	A capitalist development ideology that whitewashes the exploitation of resources with the "partnership" rhetoric.

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Sustainable operations sustain economic, social, and environmental balance.	Sustainability-Exploitation	The environment as an operational variable, not a living entity
Preserving water resources for a sustainable future	Preserve- Dominate	Ecological neoliberalism: nature as an economic asset to be managed, not a public right.
Spreading kindness for the earth and society.	Kindness-Interest	Corporate humanism: moral image as capital legitimacy.
Developing national food security through quality products.	Food security-Food monopoly	Capitalism uses food discourse to mask control over the supply chain.
Energy transition towards a green future.	Green-Fossil	Ecomodernism: normalising the fossil fuel industry within a framework of sustainability.
Energy for sustainable life	Aliveness - Ecological death	Anthropocentric humans become the centre of the narrative of "life," while nature becomes a silent victim

Source: Researcher 2025

As shown in Table 1 above, the Corporate Social Responsibility (CSR) reports presented by companies do not fully reflect efforts to harmonise economic activities with environmental conservation. The implementation of CSR appears to be symbolic and oriented toward complying with administrative regulations rather than transforming values and practices to support sustainability. This is manifested through ceremonial programs, generic initiatives, and largely performative actions that prioritise appearance over substantive innovation and sustainable impact (Sondakh et al., 2025; Westphal, 2023). This condition indicates that the ideology of capitalism prevails in the corporate paradigm, where companies remain primarily focused on profit and lack a balanced commitment to social and ecological responsibility.

Social and environmental responsibility are aspects that companies are required to disclose (Rahmawati, 2018), as a manifestation of transparency regarding the impact of their operational activities on the surrounding community and ecosystem. In the context of extractive industries such as mining, these can be deadly and destructive to the environment, as revealed in the book Big Coal (Goodell, 2007). Corporate responsibility cannot be separated from the ecological and social consequences it causes. Companies are expected to actively manage their impact on society and the environment, rather than merely pursue profit (Hunjet et al., 2021; Hutsaliuk et al., 2025; Pouresmaieli et al., 2024; Tešovičová & Krchová, 2022). Ironically, even though CSR reports contain narratives of sustainability and harmony with nature, the social reality shows a gap between rhetoric and practice. This indicates that CSR disclosures often serve as instruments of capitalist legitimacy, masking the contradictions

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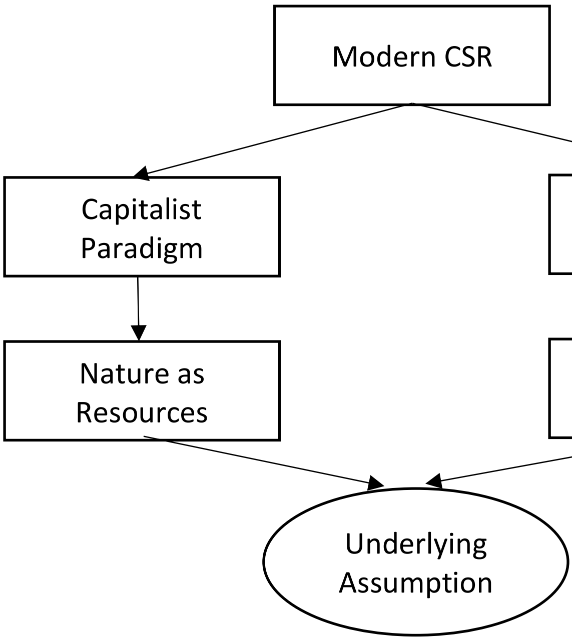
between the pursuit of profit and the resulting ecological damage. Thus, social responsibility should not stop at the level of symbolic representation but should become a form of critical reflection on the real relationships between power, ethics, and sustainability.

3.2 Deconstructing the Value of CSR Through Sinaresmi Cultural Values

From the perspective of traditional Sinaresmi values, responsibility towards nature and fellow humans is not a moral project calculated in technocratic terms, but rather a way of being integrated into the entire ecological and spiritual system. Values such as jekat, the rule of planting before cutting down trees, the prohibition on selling houses made of forest wood, and rituals to honour small creatures after burning fields, all reveal a structure of thinking that is very different from the logic of corporate CSR. If CSR operates within an economic-political discourse in which nature is a "resource" and humans are "managers," then the Sinaresmi tradition presents a transcendental ecological discourse in which nature is a relational subject with equal standing to humans. In this logic, social responsibility is not directed solely "towards society," but also towards the earth, water, plants, and even animals, all of which are considered to have spirit and dignity.



Source: Researcher 2025

In corporate CSR practices, terms such as sustainability, responsibility, and empowerment are presented as established moral markers, but these markers actually harbour aporia, or a deadlock of meaning: how can a company that operates according to the logic of capital accumulation be fully responsible to the nature it exploits? This question opens up space for a new, more radical reading, in which indigenous knowledge is not merely a form of "local wisdom" that complements CSR policies, but rather an epistemological subject capable of deconstructing the modern moral and metaphysical foundations of sustainability.

The results of a deconstructive analysis of the ideology hidden in the CSR reports of several companies in Indonesia, using Sinaresmi customary values as a deconstructive reading tool. Field findings reveal that a number of values, alive and practised by indigenous peoples, reflect ecological ethics, spirituality, and cosmic social responsibility, such as leuit and jekat. These values are used to re-read modern CSR texts that often present themselves as moral discourse, but hide capitalist and anthropocentric logic. This analysis attempts to uncover the contradictions hidden behind the language of sustainability, empowerment, and philanthropy used by modern corporations.

Jacques Derrida's deconstructionist approach allows us to reinterpret the contradictions between these two systems of meaning. Derrida argues that every text always contains traces of what it conceals; that apparent meaning always depends on the absence of other suppressed meanings. Using a deconstructive lens, the concept of CSR can be understood not as a form of pure ethics but as an ideological text that conceals traces of ecological spirituality long present in local cultures, such as that of the Sinaresmi community.

Table 2. Sinaresmi Traditional Values as a Revealer of the Hidden Ideology of Modern CSR

No	The Masked Ideology of Modern CSR (Deconstructed Text)	The Traditional Values of Sinaresmi (A Deconstructive Reading Tool)	The Results of Deconstruction (New Meanings Revealed)
1	Companies display “social concern” as a symbol of public ethics, when in fact their goal is to build business legitimacy.	*Jekat (*10%) of the harvest is conducted without any image-enhancing motives, as a spiritual obligation to maintain balance.	True social responsibility does not stem from economic gain, but from the spiritual ethic of reciprocity towards nature and fellow human beings. Modern CSR imitates morality, rather than embodying it.
2	Sustainability in CSR is defined in technocratic terms: energy efficiency, green certification, and carbon offsetting	The rule of planting a year before harvesting means that sustainability is preventive and ritualistic, not administrative.	“Sustainability” in CSR is merely capital risk management; whereas in custom, it is a moral ritual for the continuity of life.
3	In corporate nature conservation, nature is preserved to ensure long-term productivity	Rituals of permission and prohibition on selling forest products: nature is a spiritual subject, not an economic object	CSR promotes conservation while maintaining control; indigenous customs promote reverence without ownership. Deconstruction reverses the human-nature relationship from domination to stewardship.
4	Community empowerment is channelled through training, assistance, and small economic projects, but it still creates dependency.	The Collective action: community empowerment is channelled through training, assistance, and small economic projects, but it still creates dependency and the *Jekat* system, the distribution of harvests as a natural social	CSR replicates solidarity with donor–recipient logic; custom practices solidarity as a cosmic responsibility.

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		obligation, not an assistance program.	
5	Prosperity is measured by economic growth and productivity.	Leuit and the prohibition on selling rice crops mean that prosperity means sufficiency, not excess.	The idea of sustainable growth is a contradiction; in custom, sufficiency is the highest form of welfare
6	CSR ethics are universal and rational, based on international regulations and standards	Customary sanctions originate from nature and ancestors, not humans.	The universal morality of CSR is logocentric: it removes spiritual context. In customary law, ethics are immanent and cosmic, not legal-formal.
7	CSR treats nature as a resource that must be managed wisely.	Do not exterminate rats, but pray to the Owner of the rats.	Revealing that modern ecological management remains anthropocentric. In tradition, all living beings have equal spiritual rights.
8	The narrative of sustainable development and modernisation.	Traditional saying: “Go with the times, but don't destroy traditional customs.”	CSR modernity requires the assimilation of local values. In traditional customs, adaptation does not mean eliminating tradition, but rather strengthening identity.
9	Social justice through donation and philanthropy programs.	The concept of cosmic justice: violators of customs are punished by nature, not humans.	Revealing that CSR practices administrative justice, while customs uphold spiritual justice that cannot be manipulated by power.
10	Measuring success with data and quantitative indicators.	Harvesting quality, not quantity.	Debunking the fetishism of numbers in CSR: what is measured is not always meaningful. Custom teaches that moral and ecological quality is more important than economic size.

As shown in Table 2 above, the traditional values of Sinaresmi, which emphasise balance (between humans and nature), sacredness (every action towards nature must be accompanied by rituals), and non-greed (harvesting only for needs, not for accumulation), reflect the ideological weaknesses of contemporary CSR. Within this framework, the relationship between humans and nature is understood as inherently sacred, where the symbolization of Biang as a mother figure representing the earth and Rama as a father figure symbolising the sky illustrates that humans and the elements of the cosmos are connected through intimate bonds of mutual support based on the principle of reciprocal sacrifice

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(Rusdiansyah et al., 2025). This cosmological understanding is in line with the statement of informant 2, who emphasised that

"kita tidak bisa lepas dari alam, sehingga harus menghormati semua yang ada di marcapada ini yang ada di bumi dan di bawah naungan langit,"

A perspective that reinforces the idea that human existence is always bound in a sacred relationship with the entire order of the universe. Through deconstructive reading, it can be seen that what is referred to as sustainable development in global discourse actually depends on the removal of these spiritual-ecological values. Derrida helps to lift this veil by showing that behind every word of sustainability lies a trace of exploitation, and behind the word empowerment lies a relationship of dependence.

These reconstructed meanings do not represent normative idealism, but rather emerge from a deconstructive reading of CSR texts combined with local practices and the cosmological values of the Sinaresmi community.

3.3 The Logic of Responsibility and Empowerment

In the discourse of corporate social responsibility (CSR), terms such as community empowerment, social contribution, or corporate responsibility are often positioned as signs of modern corporate morality. The rhetoric used creates the impression that companies are ethical actors concerned with social welfare. However, as Jacques Derrida points out, no meaning is ever complete and stable. It is always haunted by traces of other meanings that have been erased but still lurk behind the text. In the context of CSR, the term empowerment contains traces of the dependence of local communities that are supposedly empowered but are actually directed to conform to corporations' agendas and economic rationality. Empowerment becomes a discourse that perpetuates a hierarchical relationship between the corporation and the empoweree (community), such that the social relations it builds are not emancipatory but paternalistic.

The logic can be deconstructed by re-reading the concept of social responsibility through the Sinaresmi traditional value system, particularly the practice of Jekat. In the Jekat system, giving 10% of the harvest is not a transactional economic redistribution mechanism, but rather a moral and spiritual obligation to maintain cosmic balance between humans, nature, and ancestors. This principle is in line with the idea of eco-spirituality, which encourages holistic environmental management while affirming the spiritual bond between humans and nature, and ecological sacredness encourages sustainable behaviour and awareness of unity with all beings and the Divine (Cloud & Redvers, 2023), a view reflected in informant 1's statement that:

"Leuit merupakan ciri kesuburan dan kemakmuran; jika leuit terisi penuh, itu melambangkan kesejahteraan bagi kasepuhan."

This statement shows that leuit is not just understood as a storage space for crops, but as a material representation of a harmonious cosmic order. A full leuit signifies the fulfilment of the reciprocal relationship between humans and nature: humans have taken what they need, given back through Jekat, and maintained the ecological rhythm as mandated by their ancestors. Thus, abundance is not understood as the accumulation of surplus, but as

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an indicator that the spiritual-ecological cycle is running as it should. At this point, the meaning of leuit becomes living proof that prosperity in indigenous societies is not measured by modern economic standards, but by the maintenance of balance between human actions, the generosity of nature, and the blessing of supernatural entities that oversee life.

The act of giving is not interpreted as charity or corporate giving, but as a non-negotiable ethical practice. Thus, Jekat does not produce a power relationship between "the giver" and "the receiver," but rather strengthens the network of spiritual interdependence among all entities of life. If modern CSR is based on financial calculations of what percentage of profits are allocated back to society as a moral justification for the company, Jekat is based on the logic of balance and reciprocity. It does not calculate the nominal value, but measures harmony. This is where an aporia of meaning arises between two conflicting logics: corporate social responsibility, rooted in the capitalist system, and customary social responsibility, rooted in ecological spirituality. Modern CSR, in its efforts to overcome socio-ecological inequality, actually reinforces the structures that create that inequality. In contrast, the Jekat system presents an ethic of responsibility that does not originate from economic surplus but from the ontological awareness that humans are part of the cosmos that must be preserved, rather than entities that rule over it. Responsibility is no longer understood as a function of profit, but as a spiritual obligation inherent in human existence. Empowerment no longer means giving power to the weak but returning humans to the awareness that true power comes from harmonious relations with nature and the ancestral values that live in the daily lives of indigenous communities.

3.4 The Ideology of Prosperity and Productivity

In capitalist economic discourse, prosperity is always linked to three main pillars: growth, productivity, and consumption. This paradigm assumes that the welfare of society can be measured objectively through increases in income, employment, production volume, and consumption of goods. Corporate Social Responsibility (CSR) reports in Indonesia widely adopt this logic. Prosperity is presented as the result of corporate intervention, as evidenced by statistics such as the number of aid recipients, the value of social investment, or the volume of funds channelled to empowerment programs. This language of numbers creates the impression that social responsibility has been realised in a measurable way, as if public welfare were a product that could be calculated and controlled. However, for the indigenous people of Sinaresmi, prosperity does not come from accumulation, but from harmony. The Leuit is the main symbol that articulates this perspective. In traditional life, the leuit is not just a place to store crops, but a spiritual space that marks the cosmic relationship between humans, the land, and their ancestors. When the Leuit is full, it is not a sign of economic success but of a balanced relationship between humans and nature. Conversely, an empty leuit does not simply indicate a food shortage, but signifies a disruption in the spiritual harmony between humans and nature. Thus, the leuit represents ecological and moral prosperity, not material prosperity.

From a deconstructive perspective, the concept of leuit reveals traces of the meaning of prosperity that modernity has erased. Modern CSR rewrites prosperity in the economic

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language of a text filled with numbers, graphs, and production achievements, but in every word of growth, there is always a trace of an absent meaning: destruction. Derrida reminds us that every presence always carries an absence; similarly, every claim of sustainable growth contains an aporia of unresolved meaning between two poles: growth and sustainability. The higher the growth, the greater the ecological footprint left behind; the faster the production, the faster the cycle of natural exploitation takes place. Thus, the term sustainable growth is actually an internal contradiction of a rhetoric that delays recognition of its basic paradox.

In the traditional value system of Sinaresmi, prosperity is characterised by the principle of enough (ecological sufficiency), not more. This principle is not a form of economic pacifism but rather a sustainability strategy grounded in the ethics of balance. Humans do not need to grow indefinitely to live well; what is needed is harmony with the cycles of nature and respect for limits. This value contains a counter-epistemology to market logic because it shifts the measure of welfare from quantity owned to the quality of the relationship with nature. What is called sustainable development actually operates in the shadow of green capitalism, where sustainability serves only as a moral marker to mask the desire for unlimited growth. Leuit, in this case, functions as a counter-text, shaking the centre of meaning of modern CSR. It teaches that true sustainability is not about maintaining growth but knowing when to stop growing; not about expansion, but about sufficiency and gratitude.

4. CONCLUSION

This study demonstrates that CSR reporting, when interpreted through indigenous values, cannot be adequately understood as a technical or managerial practice. Empirical insights from the Sinaresmi indigenous community reveal that sustainability, responsibility, empowerment, and prosperity are embedded in moral obligations, spiritual ethics, and communal relations rather than framed as strategic objectives. Sustainability is understood not as a managerial outcome or efficiency target, but as an ethical condition of balanced relationships among humans, nature, and spirituality. Responsibility refers to moral accountability rooted in values and obligations, rather than compliance-based corporate duties. Empowerment is understood as the preservation and recognition of community agency and cultural autonomy, rather than externally imposed capacity-building programs. Prosperity, therefore, is not defined by material accumulation alone, but by collective well-being, continuity of life, and harmony across social, ecological, and spiritual dimensions.

The reconstruction offered in this study shows that CSR reporting may be repositioned as a relational and ethical narrative that prioritises balance among humans, nature, and spirituality. In this perspective, accountability is not achieved through quantification or formal disclosure alone, but through moral legitimacy, collective well-being, and cultural continuity.

The main contribution of this study lies in advancing an alternative interpretive framework for CSR reporting that integrates indigenous epistemologies into sustainability discourse. This framework offers practical implications for developing context-sensitive, ethically grounded CSR reports, particularly in settings where economic activities are inseparable from cultural and spiritual life. Rather than reiterating critiques of capitalism or conventional CSR practices, this conclusion emphasises the possibility of reconstructing CSR

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reporting as a moral agreement among corporations, communities, and the natural environment.

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