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Accounting for CSR as a Financial Burden in a Property Developer

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ABSTRACT

This paper explores how Corporate Social Responsibility (CSR) is accounted for as a financial burden within the accounting practices of a property developer in Malang, Indonesia. Using an interpretive-critical qualitative case study design and a socio-legal theoretical framework, this research examines the intersection of CSR regulation, accounting treatment, budgeting practices, and local stakeholder dynamics. Data were generated through semi-structured interviews with managers, accounting staff, legal officers, CSR coordinators, and community members, supplemented by document analysis and non-participant observation. The study demonstrates that CSR is operationalized through the framing of CSR programs as expense items, in which budget efficiency becomes the dominant performance criterion. Negotiations with local stakeholders produced expenditures exceeding budget allocations, reinforcing the developer's perception of CSR as a financial burden. This study extends the interpretive-critical accounting literature by demonstrating that accounting operates as a social practice that actively shapes the property developer's conception of corporate social responsibility.

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1. INTRODUCTION

Corporate Social Responsibility (CSR) is generally regarded as a mechanism for reconciling the competing interests of a firm's financial objectives and the broader interests of society. In Indonesia, CSR is regulated through Law No. 40 of 2007 on Limited Liability Companies and Law No. 25 of 2007 on Investment. Both regulations transform CSR from a voluntary choice into a legal obligation that companies must carry out. Even so, companies retain considerable discretion in how they engage with society, and this discretion is frequently exercised in a minimal or symbolic way. When CSR expenditure is formally recorded as part of company costs, CSR risks being viewed purely as a financial burden rather than as meaningful social investment (Sudirman & Disemadi, 2021). Waagstein (2011) further shows that mandating CSR through company law does not, by itself, guarantee substantive implementation, since enforcement and interpretation at the firm level remain highly uneven.

From the perspective of critical accounting theory, accounting is not a neutral recording device. Chua (1986) argues that mainstream accounting rests on a particular set of assumptions about knowledge and practice, and that interpretive and critical alternatives open up different, often richer, insights into how accounting operates within organizations. Hopwood (1987) contends that through the artefacts and categories it produces, an accounting system shapes how an organization understands and evaluates its own activities. Yu and Huber (2023) extend this idea by showing that accounting has a performative effect: it does not merely record a state of affairs but actively creates and reshapes organizational meaning and structure. Miller and Power (2013) similarly describe accounting as a mechanism through which organizing and "economizing" become mutually constitutive, rather than as a purely instrumental and technical activity. When CSR expenditure is recorded as an operating cost, accounting has already framed CSR as an expense to be minimized rather than an investment whose impact should be maximized.

Legitimacy theory offers a further useful lens for understanding this phenomenon. Deegan (2019) explains that organizations engage in an ongoing process of aligning their operations with social values and norms, in which social and environmental disclosure functions as a strategic mechanism for sustaining legitimacy. This suggests that CSR is prone to being deployed as an image-management strategy rather than as a form of substantive responsibility. Stakeholder theory enriches this analysis further. Dmytriyev et al. (2021) argue that stakeholder theory and CSR are aligned in their social dimension, yet in practice organizations tend to reduce social commitments to a short-term cost–benefit calculation rather than focusing on measurable social and environmental impact.

This phenomenon is especially visible in the property industry, given that construction projects tend to convert land use, reduce green open space, burden drainage systems, and disturb local ecology. The CSR programs of property developers should, in principle, be designed to substantively address and mitigate these impacts. Aulia and Purwanti (2026) find that the dominant trend in sustainability reporting in Indonesia remains quantitative in its focus on the determinants of disclosure, with legitimacy theory as the leading theoretical framework, while critical approaches to the construction of CSR meaning within organizational practice remain very limited. Ruthmia and Purwanti (2026) argue that ESG implementation and accounting's contribution to integrating business with sustainability will

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lose their substance if accounting is reduced to a mere cost-recording mechanism. Astari et al. (2020) find that the quality of environmental disclosure within CSR in Indonesia is heavily dependent on internal governance structures, underscoring the urgent need to reform CSR governance more comprehensively.

Research on CSR practice in Indonesia has largely focused on the drivers of CSR disclosure, the effect of CSR on financial performance, and compliance with CSR regulation. The scarcity of research examining the processes involved in CSR accounting practice at the organizational level, particularly within the property industry, creates a need for interpretive-critical research that examines how accounting constructs the meaning of CSR. This study aims to analyze the CSR accounting practices of Tomoland Group, a property developer based in the city of Malang, Indonesia, by examining regulation, accounting practice, budgeting systems, the involvement of local actors, and socio-ecological accountability. In doing so, this study contributes to the field of interpretive-critical accounting by demonstrating that accounting is a social practice that actively shapes the meaning of CSR within an organization.

2. METHODOLOGY

This study uses a qualitative method with an interpretive-critical case study design focused on Tomoland Group, a prominent property developer in the city of Malang. The purpose of this study is to deepen understanding of the construction of CSR as a financial burden by examining the company's accounting systems, budgeting, regulation, and social relations. This study does not aim to statistically measure relationships between variables; rather, it offers an interpretive critique of how organizational actors and institutional structures reduce socio-environmental responsibility to a mere cost calculation.

The interpretive paradigm is the primary approach adopted in this study. From an interpretive position, the reality of CSR is understood as meaning constructed through language, policy, accounting systems, budgeting, and social interaction. A critical perspective is used as a complement to analyze the logic of profitability, budgetary flexibility, and the dynamics of local social actors that transform CSR from socio-ecological investment into a controlled expenditure line. Within this context, accounting practice is not a passive role but an active social practice that influences and shapes the construction of the company's social responsibility.

Socio-legal theory is used as a third analytical lens to examine the gap between CSR obligations under regional regulation and the company's actual practice (Rohman, 2023). This study analyzes the formulation of CSR obligations under Malang Mayoral Regulation No. 42 of 2020, and then traces the practical translation of that regulation into the company's accounting system, budgeting, and program implementation. In this way, socio-legal theory serves as a third lens that enriches the critical analysis of the gap between legal norms and organizational practice, without setting aside the accounting-theoretical foundation.

Primary data were collected through semi-structured interviews and non-participant observation. Research subjects included managers and staff directly involved in CSR implementation, covering external relations, finance and accounting, CSR program coordinators, corporate legal staff, and representatives of the surrounding community.

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Interview themes covered the interpretation of CSR legal obligations, the accounting treatment of CSR expenditure, the budgeting and cost-evaluation process, local community participation, potential cost overruns, the environmental impact of CSR programs, and mechanisms of transparency and public participation. Informant profiles are presented in Table 1.

Table 1. Research Informants

Code	Informant Position	Information Focus	Technique
LGL	Corporate legal division	Interpretation of regulation and CSR SOPs	Interview
MGT	Management / external relations	CSR, reputation, and decision-making	Interview
ACC	Finance and accounting staff	Recording, budgeting, and CSR cost evaluation	Interview
CSR	CSR program coordinator	Program implementation and third parties	Interview and observation
COM	Community representative	Environmental impact and public participation	Interview

Source: Research data, processed (2026)

Secondary data were obtained from regional CSR regulations, internal company policy documents, records of company CSR programs, media coverage, and relevant scholarly publications. Combining primary and secondary data was intended to strengthen triangulation and the validity of the analysis. Thematic analysis was conducted in two stages: the first involved repeated reading of interview transcripts, observation notes, and documents; the second involved initial coding of statements relating to the meaning of CSR, its accounting treatment, budget politics, the involvement of local actors, cost overruns, corporate image-building, and the extent of environmental impact. These codes were then grouped into broader themes covering CSR compliance, accounting treatment, budgeting politics, cost overruns, green-property rhetoric, and CSR transparency and accountability.

Data validity was ensured through source triangulation, method triangulation, member checking, and an audit trail as a comprehensive set of validity procedures for qualitative research (Jatmiko, 2024). This is consistent with broader methodological guidance on qualitative case study research, which stresses that rigor depends less on a fixed set of techniques than on transparent, well-justified choices about how methodology, method, and reporting are aligned throughout a study (Hyett et al., 2014). In source triangulation, data from management, accounting staff, CSR coordinators, legal staff, and community members

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were systematically compared. In method triangulation, data from interviews, observation, and documents were cross-checked against one another. In member checking, key informants confirmed the findings once summarized. An audit trail was maintained to ensure the traceability of the research process as a whole. This study also observed research ethics principles, including informed consent, participant anonymity, the confidentiality of company data, and care in documenting sensitive information.

3. RESULT AND DISCUSSION

The results show that the construction of CSR as a financial burden is formed through a series of interrelated processes rather than through any single mechanism. These processes include the interpretation of regulatory provisions, classification within the accounting system, budgeting logic, interaction with local actors, and the reporting and reception of programs by target communities. In most contexts, CSR is understood as a regulatory-compliance cost, a reputation-management cost, an operational burden, and an arena for bargaining over competing interests. These findings are discussed thematically in the subsections below.

CSR Obligation and Its Initial Construction as a Compliance Cost

The findings show that the company under study understands its CSR obligation as extending well beyond genuine commitment to society and the environment. The legal department views CSR as an obligation that must be fulfilled to comply with local regulation, while management interprets it more pragmatically, as an expenditure necessary for business operations to run smoothly. CSR is treated as an instrument for maintaining relationships with local authorities, reducing the likelihood of social resistance to a project, and easing the permitting process.

> *"We regard Mayoral Regulation No. 42 as one of the obligations that must be fulfilled. In this respect, CSR functions to maintain relationships with the local government so that the project's operational process is more readily accepted." (Interview, LGL)*
>
> *"When discussing CSR, the company's main priority is that there be no obstacles to permits and project activities. The program will still run, but it has to be realistic in terms of cost." (Interview, MGT)*

This initial construction shows that the interpretation of CSR regulation proceeds with considerable flexibility on the organization's side. Within the framework of legitimacy theory (Deegan, 2019), this condition reflects pragmatic legitimacy: the company fulfils its CSR obligation not out of intrinsic motivation but because of external pressure from the regulatory system and the interests of licensing authorities. Deegan (2019) argues that legitimacy built on formal compliance tends to produce disclosure that is symbolic rather than substantively impactful. Within this framework, CSR is treated as a cost necessary for maintaining business continuity, rather than as meaningful socio-ecological investment. This finding supports Basrawi et al. (2025), who find that Indonesian companies' responses to CSR regulation are largely instrumental. Rahaju et al. (2025) reinforce this finding by showing that the dynamics of CSR policy often produce corporate responses oriented more toward administrative

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compliance than socio-ecological substance. Kaunang et al. (2025) add that legal analysis of the CSR obligations of limited liability companies reveals room for interpretation that companies tend to exploit to keep social commitment at the legally acceptable minimum.

CSR as an Expense and the Reduction of Social Responsibility to a Cost Figure

A central finding of this study is that CSR expenditure is recorded as a current operating expense in the period in which it is incurred. This accounting treatment directly positions CSR as a reduction of profit. Technically, this recording can be regarded as consistent with the matching principle in accounting. Critically, however, classifying CSR as an expense shapes how management and the finance department view social and environmental programs: CSR is no longer read as a long-term responsibility, but as a cost that must be controlled and minimized.

> *"We record all of our CSR expenditure as an operating expense in the current period. Because it flows into the income statement, this expenditure automatically has to be controlled so that it doesn't weigh too heavily on profit." (Informant ACC)*
>
> *"In the finance department, CSR is still seen as a cost. If the amount is large, questions will certainly arise about whether the program is really necessary and whether it could be made more efficient." (Informant ACC)*

This confirms the argument that accounting has a performative role in constructing organizational reality. Hopwood (1987) shows that an accounting system does not merely record organizational activity but also determines what is considered important within that context. Yu and Huber (2023) extend this argument by showing that accounting's performativity is layered: accounting classification shapes managerial mindsets, which in turn determine organizational priorities. When CSR is classified as an expense, accounting actively frames CSR as a threat to profitability rather than as added value for business sustainability. This is consistent with the broader economic literature on CSR and sustainability reporting, which likewise shows that the direct and indirect costs associated with disclosure and reporting obligations shape how firms weigh CSR-related commitments against other priorities (Christensen et al., 2021). Sun and Bahizire (2023) confirm that the dominant cost-reduction orientation in CSR management risks sacrificing the substance of social programs. Sudirman and Disemadi (2021) argue that CSR policy should be understood as a form of social investment for community development, not merely as an expenditure line to be minimized. Yet in the context of this study, classifying CSR as an expense fundamentally shifts that orientation toward a purely financial calculation. As a result, social and environmental responsibility, which should be long-term in orientation, is reduced to a financial figure subject to short-term profitability logic.

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The CSR Budget and the Dominance of Cost Efficiency

The consequences of the accounting treatment discussed above do not stop at the level of recording. Classifying CSR as an operating expense also shapes a budgeting logic that prioritizes cost efficiency above all else. The CSR budget is set internally based on the company's financial capacity and its estimate of operational risk, rather than on an analysis of the surrounding community's actual social or ecological needs. In this context, budget efficiency becomes the dominant criterion in evaluating CSR program performance.

> *"In choosing CSR programs, we consider community needs, but the estimated cost has to be controllable. Activities that are easy to implement and don't consume a large budget tend to be prioritized." (Informant CSR)*
>
> *"The CSR budget is prepared internally by management. The community is indeed involved in the activities themselves, but not in the budget-preparation process." (Informant CSR)*

This pattern shows that CSR performance evaluation is oriented more toward budget realization than toward social impact achieved. Programs are chosen not primarily for their relevance to the ecological problems generated by the company's operations, but for their feasibility within an internally accountable cost. This is consistent with the broader argument that when CSR is recorded as an expense, the CSR budget is likewise prepared with a cost-saving orientation, and the indicators of program success shift from socio-ecological impact toward financial efficiency. Sari et al. (2025) reinforce this finding by showing that similar budget-efficiency pressure also occurs in CSR within the plantation sector, where cost considerations dominate over the need for measurable and sustained social and environmental impact.

Cost Overrun and the Perception of CSR as a Site of Budget Leakage

The implementation of CSR programs involving third parties and local actors carries the potential to trigger cost overruns. CSR programs are sometimes designed without adequately accounting for community response and become the outcome of negotiation with local elites, community organizations, and third-party contractors. Procurement of goods and services for CSR programs risks becoming an arena for bargaining over competing interests, particularly for companies seeking to maintain social balance around their project sites.

> *"There is pressure from certain parties to have procurement carried out through a recommended vendor. If this is not accommodated, there are concerns that resistance to the project may arise." (Informant CSR)*
>
> *"Cost overruns can be caused by a mismatch between the cost estimate and the actual contract or realized cost. There is a demand for social negotiation that also drives up the cost of implementing CSR." (Informant CSR)*

Cost overruns further reinforce the perception that CSR is fundamentally an inefficient expenditure prone to leakage. As costs rise due to negotiation with third parties, the finance department comes to view CSR as a budget line requiring tight oversight. Efforts at cost control run directly up against the pressure of cost overruns, creating a vicious circle that worsens the perception of CSR as a burden. This finding supports Basrawi et al. (2025)

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regarding the intersection between CSR and local actors, which creates room for interest distortion at odds with the socio-ecological aims that such programs are supposed to serve.

Green Property Rhetoric and the CSR Accountability Gap

The company's CSR practice is used to strengthen its reputation as a responsible, environmentally conscious developer. Various environmental CSR initiatives are strategically developed to enhance the company's image in the eyes of consumers and stakeholders. The surrounding community, however, argues that these initiatives do not address substantive environmental problems, such as the loss of green open space due to development and road damage caused by project trucks.

> *"In the company's media, it appears very concerned about the environment. But in reality, we feel that problems like road damage or noise have continued even after the construction process." (Informant COM)*

> *"Activities like distributing plants or tree-planting are good, but residents feel that such activities have not resolved the problems we face. What we need more is green space that can actually be put to proper use." (Informant COM)*

The mismatch between green-property narrative and the impact actually experienced by the community shows that substantive CSR accountability remains very limited. Through the lens of legitimacy theory, this is a clear example of symbolic legitimacy: the company deploys a rhetorical framework to respond to environmental demands, while the programs on offer fail to address the deficit created by the negative externalities of its own operations. This pattern is consistent with the broader literature on greenwash, which shows that firms have an incentive to disclose selectively and to emphasize favorable environmental claims while downplaying unresolved negative impacts, particularly where external scrutiny of that gap remains weak (Lyon & Maxwell, 2011). Haji et al. (2023) find that CSR reporting regulation across countries does not automatically produce better real-world CSR practice. Tompunu and Tompunu (2025) reinforce this observation by showing that sustainability reports in Indonesia tend to foreground positive CSR-activity narratives without substantive measurement of ecological impact on actual environmental problems. The construction of CSR as a financial burden further erodes a sustainability focus that is already weak, pushing programs even further from any meaningful ecological outcome.

Transparency, Public Participation, and CSR Budget Accountability

The results show that transparency and public participation in designing CSR programs remain very limited. Communities are often not involved at the planning stage or in setting activity priorities. The company tends to select programs based on internal assumptions and considerations about which activities are cheaper, easier to implement, and have greater public visibility.

> *"Residents are only informed after the program has already been decided. We are not involved in the process of identifying the community's actual needs." (Informant COM)*

This limited participation shows that CSR accountability has not yet been fully oriented toward the community as the party bearing the impact of the company's operations. The

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quality of a company's environmental disclosure is closely tied to its internal governance mechanisms. Without adequate, stakeholder-oriented governance, CSR accountability remains limited. From the perspective of social accounting, substantive accountability is only achieved when stakeholders are involved throughout the planning, implementation, and reporting process. Widayanti (2021) likewise highlights that CSR in Indonesia is often trapped in the pursuit of formal targets rather than substance, leaving genuine public accountability unresolved. Wulandari et al. (2021) show that effective communication from CSR facilitators correlates positively with stakeholder trust and corporate reputation. The limited community involvement in CSR planning found in this study therefore has implications not only for weakened accountability, but also for the potential long-term erosion of public trust in the company.

Synthesis: CSR Accounting as a Financial Burden

Taken together, this study shows that accounting for CSR as an expenditure is formed through a series of mutually reinforcing mechanisms. First, CSR regulation is interpreted as a compliance cost for sustaining business continuity. Second, the accounting structure positions CSR as an expense because of its profit-reducing character. Third, CSR performance evaluation is conducted primarily from the perspective of budget efficiency rather than socio-ecological impact. Fourth, the involvement of local actors and third parties creates a risk of cost overrun that further reinforces the notion of CSR as an inefficient expenditure line. Fifth, CSR programs function more as public-relations activity than as a meaningful expression of environmental responsibility. These mechanisms are summarized in Table 2 and depicted conceptually in Figure 1.

Table 2.
Synthesis of CSR Accounting as a Financial Burden

Level	Key Finding	Accounting Meaning	Implication for CSR
Regulation and management	CSR understood as a formal compliance cost	Expenditure to keep business running smoothly	CSR becomes formal-administrative
Accounting and finance	CSR recorded as an operating expense	An expense reducing current-period profit	Drives cost efficiency and minimization
Budgeting	Success judged by budget realization	Budget becomes the primary control tool	Socio-ecological impact under-prioritized
Field / local actors	Social negotiation triggers cost overrun	CSR regarded as prone to inefficiency	Reinforces perception of CSR as a burden
Community	CSR programs seen as symbolic and ceremonial	Accountability activity-based, not impact-based	Real ecological needs remain unaddressed

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Source: Research data, processed (2026)

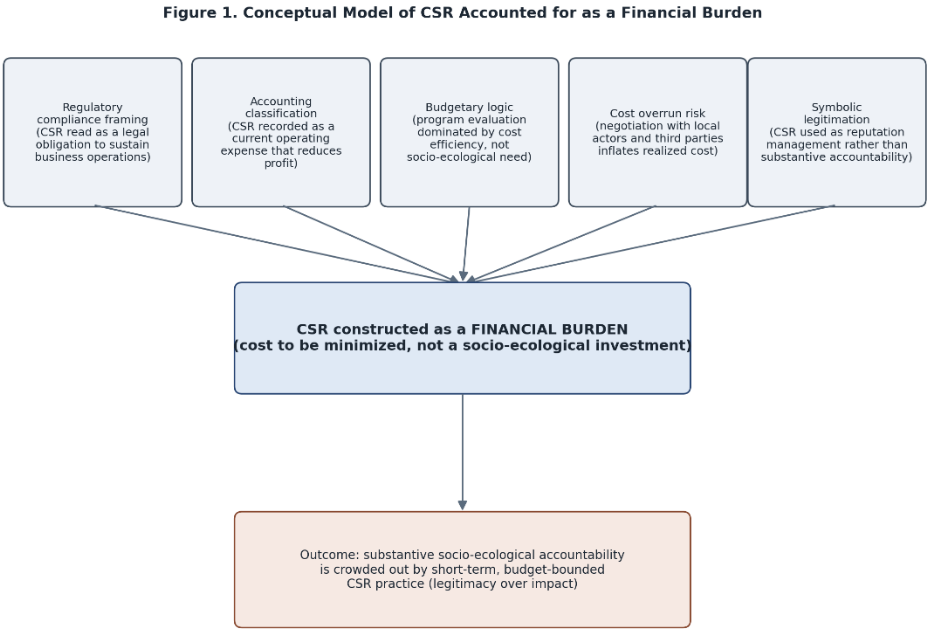

Figure 1. Conceptual model showing how five interlocking mechanisms, regulatory compliance framing, accounting classification, budgeting logic, cost-overrun risk, and symbolic legitimation jointly construct CSR as a financial burden, crowding out substantive socio-ecological accountability.

This result confirms that accounting is not merely a technical discipline that records what CSR means to an organization, but is itself constitutive of that meaning (Carnegie et al., 2021). When CSR is understood as a financial burden, social and environmental responsibility is reshaped into short-term projects constrained by a fixed budget. This short-term character erodes the essence of social and environmental responsibility, which should be oriented toward sustainability. This study extends research on CSR and critical accounting by showing that the distortion of CSR's meaning occurs simultaneously through accounting classification, budgeting logic, evaluation metrics, and social relations. Consistent with Miller and Power's (2013) view of accounting as inseparably bound up with organizing and economizing, CSR reform in this setting cannot be achieved through stronger regulation alone; it must also encompass reform of accountability systems, budget transparency, community participation, and measurable socio-ecological impact assessment.

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4. CONCLUSSION

This study finds that CSR as a financial burden at the property developer studied is the outcome of interlocking mechanisms spanning regulation, accounting, budgeting, and social dynamics. From a regulatory standpoint, CSR is viewed as a compliance cost necessary for the company to continue operating. From an accounting standpoint, CSR is treated as an operating expense that reduces profit. From a budgeting standpoint, CSR success is more often measured by cost efficiency than by environmental impact. In implementation, the involvement of local actors and intermediaries creates opportunities for cost overrun, which in turn reinforces the perception that CSR is an inefficient and burdensome expenditure line.

This study makes a theoretical contribution to the field of interpretive-critical accounting by showing that accounting is not passive but active and performative in defining the meaning of CSR for an organization. Accounting frames CSR as a cost with a definable limit, rather than as a long-term commitment without a fixed boundary. This finding reinforces and extends the work of Hopwood (1987), Yu and Huber (2023), and Miller and Power, (2013), who argue that accounting systems are social constructions that embed and reinforce relations of power and interest within an organization. From the perspective of legitimacy theory, accounting for CSR as a financial burden pushes companies to focus more on achieving symbolic legitimacy than on substantive accountability to stakeholders. One practical implication of this study is a recommendation for companies to develop CSR measurement mechanisms that go beyond cost calculation and take genuine social and environmental impact into account.

This study also underscores the importance of balancing transparency, community participation, and accountability in CSR governance. Local authorities need to strengthen oversight mechanisms so that CSR implementation does not remain confined to administrative formality. Conversely, property developers should genuinely involve the community in program design, establish clear and measurable environmental-impact indicators, and link CSR expenditure to efforts to mitigate the impact of their own operations. As a limitation, this study covers only one company in one region, so its findings should be generalized with caution. Future research is needed to examine multiple property developers across different regions, with a stronger focus on CSR financial reporting, and to explore CSR practice in the context of developing impact-based accountability frameworks within Indonesia's property sector.

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