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CSR: Ecological Responsibility or Corporate Legitimacy? A Deep Ecology Perspective on Stakeholder Meanings

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ABSTRACT
CSR is defined as a company's commitment to the community and the surrounding environment. In reality, conflicts between communities and companies are still common due to disparities and injustices in the implementation of corporate social responsibility. Hence, CSR is viewed as failing to align with the philosophy of deep ecology. This study aims to explain the interpretation of CSR from a stakeholder perspective. Based on this interpretation, this study conducts a further analysis of the implementation of CSR through the lens of deep ecology principles. This study employs a phenomenological interpretive approach. This approach is used to uncover the meanings of CSR within the stakeholder dimension, followed by an analysis of deep ecology values regarding CSR implementation, referencing the four principles of deep ecology. Based on the stakeholder dimension, this study identifies the meaning of CSR in four aspects; (1) corporate accountability and commitment, (2) corporate branding, (3) charitable activities, and (4) conflict avoidance strategies. Stakeholders' interpretations of CSR reveal a tension between ecological orientation and corporate interests. From a deep ecology perspective, stakeholders' interpretations of CSR reveal a tension between ecological concerns and corporate interests. CSR is not viewed solely as an ecological responsibility grounded in the intrinsic value of the environment, but is also understood as a strategy for legitimacy, image branding, charitable activities, and conflict avoidance. Nevertheless, some CSR implementations demonstrate the growth of ecological awareness, leading to more harmonious relationships between companies, society, and the environment.

1. INTRODUCTION

Corporate Social Responsibility (CSR) can be defined as an entity's accountability for its operational activities to the parties involved and those in its surrounding community. The implementation of CSR programs has a positive impact on a company's performance, both in terms of financial performance and its performance in capital market activities, as evidenced by increases in stock prices and trading volume (Lin et al., 2021; U Ludigdo et al., 2021; Ludigdo, et al., 2025; Nogueira et al., 2025; Roberts et al., 2022; Y. Zhang & Berhe, 2022). This indicates that, generally, the implementation of CSR can attract investor interest in entities that are responsible for sustainability. In modern accounting practice, CSR is reflected as the company's concern for its surrounding community and environment. As a powerful entity in terms of asset ownership, land control, and social standing it is argued that through CSR, a company has realized the principle of social justice for external stakeholders, specifically for the surrounding community and environment (Donaldson, 2023; Milhem et al., 2025; Reynolds et al., 2023; Sari et al., 2025).

However, in reality, conflicts between communities and companies are still common due to disparities and injustices in the implementation of corporate social responsibility (Milhem et al., 2025; Reynolds et al., 2023). This is the case in most parts of East Kalimantan, where many CSR programs are found to be off-target and policies are not community-oriented (Diwa, 2026; Martinus, 2023). This occurs because CSR programs are "haphazard" and poorly planned; in fact, the community feels that the implemented CSR programs have no significant impact (Diwa, 2026). Additionally, several oil spills were reported in PT Pertamina's operational areas in 2018 and 2019. Cases of fraud in the management of these funds also frequently occur, such as the corruption of Pertamina Foundation's CSR funds in the "Tree Saving Movement," which is one of its CSR

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programs (Antaranews, 2015; Irawan, 2015). The tendency for companies not to fully implement social responsibility is widely observed because, fundamentally, most companies implement it only in an obligatory context (Jiang et al., 2026; Kachen et al., 2026; Windari & Dewi, 2024). This is what prevents existing social responsibility efforts from achieving their full potential.

Although several meetings have been held such as the Earth Summit in Rio de Janeiro and various international conferences that resulted in agreements like the Kyoto Protocol and RED (Reducing Emissions from Deforestation) the reality is that environmental crises continue to occur. The paradigm of sustainable development, accepted as a political agenda by all nations worldwide, has not been widely implemented and is not yet broadly understood or recognized (Bautista-puig et al., 2023; Boess et al., 2021; Unti Ludigdo, Prihatiningtias, Zakaria, Hussein, Amirya, et al., 2025). Consequently, over the past nearly 20 years, there has been little change in how nations worldwide address environmental issues (Fontana, 2017). The failure to resolve environmental issues is closely linked to the human-centered utilization of resources (anthropocentrism) (Frantz, 2025; Washington et al., 2021). This anthropocentric perspective leads humans to exploit and deplete the natural world to satisfy their interests and basic needs, without giving sufficient attention to environmental sustainability. Errors in human thinking and behavior regarding our approach to nature and the management of the various forms of energy and materials within it have led to the greatest humanitarian tragedy: the ongoing environmental crisis (Frantz, 2025; Washington et al., 2021). This has left humanity reeling and sparked awareness of the green movements and green revolution that emerged in its wake, which, in turn, gave rise to the concept of environmental ethics as a perspective within environmental philosophy.

Ecocentrism is a theory of environmental ethics that centers ethics on the entire ecological community, both living and non-living, such that moral obligations and responsibilities apply to all ecological realities and are not limited solely to living beings (Frantz, 2025; Guczalska, 2023). In response to the global environmental crisis, since the beginning of the 20th century, an environmental movement grounded in the ecosophy approach has grown and developed, incorporating both ecological and spiritual dimensions. This philosophy, ecosophy or deep ecology, was first introduced in 1972 by Arne Naess. Deep ecology, as one version of ecocentrism, demands a new ethics centered on all living beings, not just humans, to address environmental issues (Metuonu & Irivike, 2025; Naess, 1972; Sharma, 2025). There are several principles within Deep Ecology as an environmental movement, namely (Naess, 1986):

1. The principle of biospheric egalitarianism in principle, this is the recognition that all organisms and living beings are equal members of an interconnected whole and therefore possess equal dignity. For Naess, the right of all forms of life to exist is a universal right that cannot be ignored.
2. The Principle of Non-Anthropocentrism, which holds that humans are part of nature, not above or separate from it. Humans are not viewed as rulers of the universe, but as equals among God's creations. Deep Ecology views humans as dependent on the environment (from a bioregional perspective).
3. Humans participate in nature in harmony with ecological principles. This implies that humans must recognize that their survival and that of other species depend on adherence to ecological principles. Here, an attitude of domination is replaced by an attitude of respect for nature.
4. The Principle of Self-Realization: humans realize themselves by developing their potential. Only through this can humans sustain their lives. For Naess, human self-realization takes place within an ecological community.

Deep ecology recognizes the intrinsic value of all living beings and views humans as merely a specific part of the web of life. However, anthropocentrism has led humans to engage in destructive and exploitative behavior. Anthropocentrism is part of shallow ecology the view that humans are above or outside of nature and separates humans from nature, whereas deep ecology holds that humans are inseparable from nature (Capra, 1997; Frigo et al., 2024; Gruszka & Prize, 2023). Shallow ecology emphasizes that the environment is used for human benefit. Although there is concern for the sustainability of nature and the environment, this is done solely for human benefit (Capra, 2013; Gruszka & Prize, 2023).

Environmental responsibility, as part of CSR implementation, is often an overlooked aspect because the environment is a "silent stakeholder" (Saleem et al., 2020; Yankovskaya et al., 2022). From a stakeholder theory perspective, companies tend to prioritize stakeholders who hold power and influence over the organization, leaving ecological interests in a subordinate position (Kalra, 2024; Kujala et al., 2022; Yankovskaya et al., 2022). The evolution of CSR indicates a shift from merely reducing environmental impacts toward a paradigm shift in the relationship between humans and nature. However, the meaning of CSR itself remains a subject of debate, leading stakeholders to interpret CSR in diverse ways whether as a business strategy, corporate legitimacy, or moral and ecological responsibility (Awa et al., 2024; Ellemers & Chopova, 2022; K. Zhang & Bustami, 2026). The interpretation of CSR is not singular but is shaped by the perspectives, interests, and values held by each stakeholder.

Differences in philosophical perspectives, interests, and social experiences lead each stakeholder to interpret CSR differently. These differing interpretations indicate that the implementation of CSR, particularly in its environmental aspect, remains caught in a tug-of-war between an anthropocentric business orientation and a more holistic ecological responsibility. This study aims to elucidate the meanings stakeholders attribute to CSR. Through a phenomenological approach, this study will contribute to the theoretical development of the CSR concept, as it remains dynamic in response to evolving impacts from industry, technology, and other relevant green policies. The perceptions of those involved in CSR implementation can serve as a reference for evaluating whether the reality of CSR has achieved the expected level of benefit and aligns with the philosophy of deep ecology.

2. METHOD

This study used a phenomenological-interpretive approach. This approach was chosen because the study aims to interpret the phenomenon of CSR implementation, particularly in relation to environmental conditions, from the perspective of stakeholders, and to further analyze these perspectives using the principles of deep ecology. The analysis of deep ecology values regarding CSR implementation was conducted by referring to the four principles of deep ecology proposed by Naess (1986). This study was conducted in the Sangatta region, East Kutai, East Kalimantan, Indonesia, an area dominated by coal mining and oil palm plantations. This region has experienced deforestation due to high levels of industrial activity and forest resource exploitation (Madani, 2024). It is recorded that the forest area decreased by 55% in 2015 and is estimated to have decreased by approximately 75% by 2020.

This study involved informants from stakeholder groups of a coal mining company (pseudonym) in East Kutai, namely employees (Informant 1; I-1), communities living near the operational area (Informant 2; I-2), a CSR forum group (Informant 3; I-3), and the local government (Informant 4; I-4). In-depth interviews were conducted in this study to gather information and interpret stakeholders' perspectives on the reality of CSR implementation in relation to deep ecology values. Phenomenological analysis was used as the data analysis technique, with source triangulation serving to ensure trustworthiness. This study does not provide a right or wrong answer regarding CSR implementation but offers insights into the perspectives of parties involved and with a stake in the social responsibility process.

3. RESULT AND DISCUSSION

3.1. Result

The in-depth interviews yielded different definitions of CSR across contexts. These contextual definitions are influenced by diverse perspectives arising from different external and internal conditions. This study identifies the meaning of CSR in four aspects, namely: (1) corporate accountability and commitment, (2) corporate branding, (3) charitable activities, and (4) conflict avoidance strategies.

Table 1. The Meaning of CSR Based on Key Information

No	The Meaning of CSR	Informant	Key Information (Partial)
1	CSR as Corporate's Accountability and Commitment	I-1, I-3, I-4	*"The concept of CSR relates to the mutual benefits derived from the interaction between a company and the community as well as its surrounding environment."* *"Companies understand the impacts resulting from their operational activities and strive to mitigate negative impacts while creating positive impacts for the surrounding community and environment. Thus, CSR is implemented because a company's growth is inseparable from the social and environmental support of its surroundings."* *"CSR programs are implemented through a variety of initiatives, such as managing the economy of supported villages or regions, waste management through the establishment of waste banks, and collaborative programs in the field of education."*
2	CSR as corporate branding	I-1, I-3	*"Some CSR programs are deliberately designed with the goal of building a positive reputation. This reputation is not limited to the products sold but encompasses the entire value chain involved in the process, from upstream to downstream."* *"CSR provides companies and brands with the opportunity to receive awards."*
3	CSR as charitable activities	I-1, I-2	*"CSR programs generally focus more on charitable activities in the form of humanitarian donations related to socioeconomic issues."* *"CSR programs have rarely seemed to address environmental issues."*

4	CSR as conflict avoidance strategies	I-2, I-3, I-4	*"I feel that the company is only concerned with its own business interests without taking into account the hardships faced by the community, such as pollution and road damage caused by the company's activities."* *"Some CSR programs are even deliberately implemented to defuse conflicts that may arise, as the company's operations carry a high risk of causing conflict."*

Conceptually, several stakeholders share the understanding that CSR is a form of corporate responsibility and a commitment to providing economic, social, and environmental benefits. CSR programs are established at the top management level, with funding allocated annually. In this sense, CSR is viewed as a concept in which organizations, particularly companies, bear responsibility toward consumers, employees, shareholders, the community, and the environment in operational aspects such as environmental issues, including pollution, waste, product safety, and labor conditions. CSR is also understood as a business commitment to act ethically, operate legally, and contribute to economic growth alongside improving the quality of life for employees and their families, local communities, and society at large.

Conflicts between companies and communities are, in reality, a frequent occurrence and can even become protracted. Broadly speaking, this is caused by a failure to establish harmonious relations between companies and the surrounding communities. Conflicts between companies and communities pose a serious threat to the continuity of normal business operations. Stakeholders, in this case the community, not only understand that CSR is a form of corporate responsibility but also view CSR as a tool to reduce conflict. Based on the reality of CSR implementation as experienced by the community, CSR programs established by companies are generally intended to legitimize the company's activities. This legitimization creates a conducive environment that maintains the stability of the company's operations.

From the stakeholders' perspective, CSR is also viewed as a charitable activity. Existing programs tend to be more philanthropic in nature, which in reality often means they are not sustainable. Ideally, companies' CSR programs should provide sustainable contributions. Donating money, useful goods, or services is a very popular type of CSR activity. Charitable activities here generally emphasize social and economic responsibility and have very little to do with environmental issues. In the context of efforts to ensure the company's survival, CSR will significantly shape its image. A company with a good reputation will naturally attract the attention of external parties, whether for investment or for purchasing its products. Brand image can become the top priority, serving as a reference for consumers before making a purchase or using a product. Company employees view CSR as a tool for corporate branding because, in reality, some CSR programs are intentionally designed to build a good reputation. Image branding is certainly something any corporation would naturally seek to achieve; thus, in addition to fulfilling its responsibilities, implementing CSR is also used to build a positive brand image for the company. By making significant contributions to society and the environment, the company's brand image will be enhanced.

3.2. Discussion: An Analysis of Deep Ecology Values in the Implementation of CSR

The emphasis on accountability in CSR lies in sustainable activities; since companies pursue activities aimed at ensuring their ongoing operations, these efforts will have long-term impacts, meaning that the accountability practices implemented should also be sustainable (Donaldson, 2023; Milhem et al., 2025; K. Zhang & Bustami, 2026). It is well known that popular CSR programs focus on economic and social responsibility, while environmental responsibility is often marginalized (Saleem et al., 2020; Yankovskaya et al., 2022). Under regulations, mining companies, in particular, are obligated to conduct rehabilitation outside the mining permit area, for example, by creating Green Open Spaces (GOS) for communities affected by mining. Ideally, these GOS should be established in areas surrounding the mining site for instance, within the company's "Adopted Village" program but in reality, they are often implemented in areas far removed from the mining site itself. Such CSR programs consequently fail to hit the mark, as the intended environmental benefits for nearby communities are not enjoyed by those who directly bear the negative impacts of the company's operations.

Some CSR programs related to environmental responsibility place greater emphasis on managing environmental impacts and are increasingly focused on behavioral change (Keil et al., 2025; Liu & Niu, 2023). As time goes on, alternative energy sources continue to be sought and discovered, thereby transforming environmental management behaviors and paradigms that have traditionally focused solely on impact reduction activities. CSR programs are fundamentally sustainable initiatives, although some popular programs take the form of charity (Barchiesi & Colladon, 2021), which generally lack sustainable value and instead focus on economic and social accountability. CSR is also perceived as a strategy to avoid conflict and enhance brand image. Both are reasonable strategies for companies to adopt to ensure their operations remain viable and achieve profit targets.

Referring to the principle of biospheric egalitarianism which emphasizes the equality of rights and dignity of all organisms and living beings the primary foundation for implementing CSR is the awareness that humans exist as part of nature (Naess, 1986). From the perspective of stakeholders, CSR is understood as the recognition that a company's growth is inseparable from the social and environmental support of its surroundings. CSR is a form of corporate responsibility for the ecological and social impacts of a company's activities. Referring to the principle of non-anthropocentrism, which views humans as dependent on the environment, the implementation of CSR is a manifestation of humanity's dependence on the environment (Frigo et al., 2024; Gruszka & Prize, 2023). Efforts made to preserve sustainability through CSR strategies implemented by companies stem from humanity's need for a conducive environment. The interpretation of CSR as image branding and a conflict-avoidance strategy indicates that the environment is still positioned instrumentally as a means to secure legitimacy and maintain operational stability. Under these conditions, environmental values are not yet fully viewed as intrinsic values but remain oriented toward human and corporate interests. This indicates that ecological concerns are not typically prioritized (Kalra, 2024; Kujala et al., 2022; Yankovskaya et al., 2022). Meanwhile, charitable activities demonstrate a company's social commitment, but they are often symbolic and do not address ecological equity substantively. These philanthropic activities tend not to align with the sustainable values that should be a priority in implementing CSR.

The principle of non-anthropocentrism rejects the view that humans are the center of all life's values (Naess, 1986). Research findings indicate that some stakeholders are beginning to interpret CSR as a form of ecological awareness that companies depend on environmental sustainability. In line with ecological principles that emphasize respect for nature, CSR is implemented with the aim of "respecting" nature (Frigo et al., 2024). This awareness is reflected in various environmental conservation programs, land rehabilitation, waste management, and emission reduction. Nevertheless, interpreting CSR as image branding and a conflict-avoidance strategy suggests that its implementation remains heavily influenced by an anthropocentric paradigm. The environment is preserved to the extent that it supports business sustainability, corporate image, and the company's social relations with the community (Lee & Raschke, 2023; Uyar et al., 2024). Thus, the implementation of CSR reveals a tension between ecological orientation and corporate interests.

The principle of human participation with nature emphasizes that humans are part of the ecological system and must live in harmony with the laws of nature (Naess, 1986). In this study, several CSR programs demonstrate efforts to build participatory relationships with the environment, particularly through programs focused on community empowerment and environmental behavior change. Programs such as community-based waste management, reforestation, and environmental education indicate that CSR is no longer merely focused on reducing negative impacts but is increasingly directed toward fostering ecological awareness among the public. In this context, CSR is understood not only as a corporate responsibility but also as a means of fostering harmony among humans, society, and nature (Awa et al., 2024; Ellemers & Chopova, 2022; L. Zhang, 2025). However, when CSR is predominantly understood as a charitable activity, ecological participation tends to be limited to temporary aid and has not yet fully driven a transformation in the relationship between humans and the environment.

The principle of self-realization emphasizes that humans realize themselves through their connection to the entire ecological community (Naess, 1986). In this study, the interpretation of CSR as corporate responsibility and commitment indicates a moral awareness that a company's existence is inextricably linked to the sustainability of the environment and society. However, interpreting CSR as image branding suggests that a company's self-realization remains largely directed toward achieving legitimacy and social recognition. Environmental concern in this context can become part of a corporate identity-building strategy (Awa et al., 2024). Nevertheless, some CSR implementations demonstrate the development of a more substantive ecological awareness, particularly when companies strive to promote behavioral change and sustainable environmental conservation (Liu & Niu, 2023). Thus, the principle of self-realization in CSR implementation has not yet been fully realized in an ideal manner due to the continued dominance of business orientation and corporate interests, even though ecological awareness is beginning to develop in corporate CSR practices

4. CONCLUSION

This study aims to explain CSR interpretation from a stakeholder perspective, particularly in the environmental domain. Based on this interpretation, the study aims to conduct a further analysis of CSR implementation grounded in the principles of deep ecology. The results indicate that CSR is understood in four aspects: (1) a form of corporate accountability and commitment to providing economic, social, and environmental benefits to stakeholders; (2) corporate branding to maintain business stability across every stage of the product value chain; (3) charitable activities; and (4) a strategy to avoid conflict. Essentially, stakeholders view CSR as a form of corporate accountability encompassing economic, social, and environmental dimensions. This accountability may relate to activities stemming from the company's operations or to other activities not directly linked to them. Based on the principle of deep ecology, this perspective views CSR as a form of awareness that recognizes humans' existence as part of nature and, therefore, a duty to care for and preserve the environment. This is done so that human life can coexist with the sustainability of nature. Conversely, in some viewpoints, CSR is classified as shallow ecology because its accountability programs are more symbolic in nature. This study is highly tentative and context-dependent, as both interpretations and stigmas are influenced by numerous internal and external factors. This serves as a recommendation for future research to also explore different contexts and conditions in order to determine whether there are differences or similarities in perceptions.

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