Pager Mangkok as Manifestation of Corporate Social Responsibility

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Abstract

This study seeks to investigate the integration of the Pager Mangkok philosophy with Javanese culture, specifically Tepo Seliro, and examine the influence of Chinese cultural values (Guanxi and Ren) and religious teachings on corporate social responsibility (CSR) behavior among micro, small, and medium-sized enterprises (MSMEs). The study also aims to assess the implementation of this philosophy in CSR activities by Javanese and Chinese MSMEs, and identify the benefits and challenges associated with its application. To achieve this, a qualitative approach with a critical case study strategy is employed, involving in-depth interviews with MSME operators selected through purposive sampling based on ethnic background and participation in sharing activities. Secondary data from books, articles, and news, as well as insights from cultural and religious experts on *Tepo Seliro, Guanxi,* and *Ren*, and *Toron*, are also utilized. Furthermore, a theoretical interpretive approach is used to explore how MSMEs internalize the *Pager Mangkok* philosophy in CSR practices. The findings indicate that CSR grounded in the *Pager Mangkok* philosophy incorporates religious values, ethnic traditions, and social norms, such as *Tepo Seliro*, *Toron, Guanxi, Ren, Shodaqoh*, and community donation. These practices foster harmonious relationships, enhance business reputation, and create opportunities for economic welfare. However, challenges include funding limitations, low awareness, differing priorities, and reliance on seasonal moments like Ramadan. This research has the limitation of not comprehensively exploring ethnic culture, which serves as a guideline for behavior in society. Additionally, local customs can vary across regions, and this research provides a practical guide for future studies.

Keywords: ethnicity, Local Wisdom CSR, Corporate Social Responsibility, *Pager Mangkok*, Religiosity, MSMEs

1. Introduction

Corporate Social Responsibility (CSR) is a crucial component in reconciling social and economic interests within business operations, as highlighted by (Pujiyono et al., 2017). CSR not only fulfills social expectations but also enhances business value by improving corporate reputation, fostering customer loyalty, and strengthening relationships with stakeholders. These benefits are in line with the broader objectives of sustainable development, environmental conservation, and social welfare, ultimately contributing to a company's competitiveness in the long term. CSR also offers a unique competitive advantage by building a strong reputation, encouraging employee loyalty, and creating socially embedded capital that is challenging for competitors to replicate, as noted by (Marakova et al., 2021). CSR is defined as corporate commitments to generate benefits for internal and external stakeholders, as emphasized by (Arsal et al., 2023). It is recognized as a strategic element in business planning that prioritizes ethical and social values beyond mere compliance with legal standards, as emphasized by Howard R Bowen (Bowen, 2013). Despite significant advancements in CSR implementation among large corporations, many strategies remain aligned with global objectives or regulatory compliance, often overlooking local cultural values that could strengthen community relationships and provide competitive advantages, as highlighted by (Haarpaintner, 2022). For example, in Indonesia, large corporations have implemented various CSR programs that not only focus on business profits but also address community needs and environmental preservation. Pertamina, the state-owned energy company, runs the *Pertamina Sehati* program, which translates to Pertamina for a Healthy Indonesia. This initiative focuses on empowering local communities through health services and environmental sustainability efforts. Similarly, Bank Mandiri, a leading financial institution in Indonesia, manages the *Mandiri Bersama Mandiri* program, meaning Mandiri Together with Mandiri. This program supports education, promotes small business development, and fosters economic resilience within local communities (Pertamina, 2019; Sopiansah & Sahrul, 2021)

Local wisdom plays a significant role in shaping culturally relevant CSR practices. One notable example is the Javanese philosophy of *pager mangkok*, which symbolizes generosity, sharing and maintaining harmonious relationships within the community. Unlike *pager mangkok*, which implies rigid self-protection, *pager mangkok* emphasizes open, caring, and mutually supportive interactions as a foundation for stronger social bonds (Fibiona & Lestari, 2022). Other cultural philosophies also provide valuable insight into community-oriented practices. For instance, *Catur Paramitha* (the Four Noble Virtues) from Balinese culture emphasizes compassion, morality, patience, and wisdom as essential for ethical behavior and harmonious relationships (Ketut Rahyuda et al., 2019). *Similarly*, jer basuki mawa bea highlights the importance of effort and contribution as the foundation for prosperity (Pujiyono et al., 2017). Another notable philosophy, *bebrayan agung* (living in great togetherness), underscores solidarity, cooperation, and mutual respect as vital elements for societal harmony. These cultural values closely align with CSR principles by fostering collective well-being, encouraging sustainable practices, and strengthening community ties.

Research related to CSR behavior in large companies has been extensively conducted and shows a positive impact on performance and business sustainability (Hamdoun et al., 2022; Ikram et al., 2020; Leonidou et al., 2023). However, these efforts often prioritize government regulations and global objectives, overlooking the roots of local culture that could add value by building closer relationships with the surrounding community. Integrating local cultural values into CSR practices can create harmony between companies and stakeholders, offering a unique dimension to sustainability strategies. While studies have explored Javanese philosophies like *ngono ya ngono ning ojo ngono*, *jer basuki mawa bea*, *bebrayan agung* which underscores solidarity and mutual respect, and *pager mangkuk luweh bakoh tinimbang pager tembok* symbolizing generosity and community-oriented relationships (Hermawan et al., 2023; Pujiyono et al., 2017), well as *Tri Hita Karana,* which promotes harmony among humans, nature and the divine (Rosilawati & Mulawarman, 2018, 2019), these discussions primarily focus on large corporations.

Considering the context above, this research presents novelty by exploring the adoption of local wisdom from the pager mangkok philosophy into CSR practices, particularly in the context of MSMEs that have not been researched before. Specifically, this study identifies various CSR practices grounded in the pager mangkok philosophy by multi-ethnic MSME operators and answers the following questions. First, how does the philosophy of *pager mangkok* acculturate with the culture of *tepo seliro*, *guanxi and ren*, *toron*, and religious teachings in shaping MSMEs operators' social behavior? Second, what are the form of implementing of the *pager mangkok* philosophy in the CSR activities of MSMEs operators from Javanese and Chinese ethnic backgrounds? Lastly, what challenges arise in implementing the *pager mangkok* philosophy within MSME CSR activities?

This study has three main objectives: 1. To explain how the *pager mangkok* philosophy, which combines dimensions of religiosity and ethnic cultural values, influences the development of new corporate social responsibility (CSR) practices. 2. To analyze the implementation of the *pager mangkok* philosophy in CSR activities among small and medium-sized enterprises (MSMES) with Javanese, Chinese, and Madurese ethnic backgrounds. 3. To identify the benefits and challenges of applying the *pager mangkok* philosophy in CSR practices. By linking CSR studies with local cultural dimensions, this research aims to provide practical guidance for MSMEs in adopting culturally informed CSR practices. The *pager mangkok* philosophy offers a unique approach to CSR that combines religious values with cultural wisdom, providing insight into how these elements work together to create inclusive and sustainable CSR practices that strengthen community ties and benefit society as a whole. To provide a deeper understanding of the key terms and concepts used in this study, detailed definitions are presented in Appendix A (Table A1), which provides essential context for the discussions that follow.

2. Method

Research Design

This research is a qualitative study using a critical case study approach, focusing on MSMEs in Indonesia. Data collection involved primary data from in-depth interviews and secondary data from literature reviews. Informants were selected purposively based on their ethnic background (Javanese, Madurese, Chinese) and participation in CSR activities.

Data Collection

Primary data is collected through in-depth interviews with MSMEs and cultural experts. Informants were selected on the basis of the following criteria: (1) MSMEs engaged in the food and beverage industries, (2) demonstrated participation in community-sharing activities, and (3) represented diverse ethnic backgrounds. Secondary data were collected from relevant books, journal articles, and media reports. Detailed information about the informants, including their roles and characteristics, is summarized in Table 1.

Table 1. Informant Data

Type	Characteristics	Data Collection Techniques
Informant 1	Islamic Religion Teacher	Interview
Informant 2	Chinese Cultural Experts	Interview
Informant 3	Javanese Cultural Experts	Interview
Informant 4,6	Chicken satay MSMEs Madura Ethnicity	Interview
Informant 7	Noodle restaurant MSMEs Entrepreneurs, Tegal Javanese Ethnicity	Interview
Informant 8,10	MasJa Restaurant MSMEs Entrepreneurs, Javanese Ethnicity	Interview
Informant 9	Timlo Restaurant MSMEs Entrepreneurs, Javanese Ethnicity	Interview
Informant 10	Grocery Store MSMEs Entrepreneurs, Chinese Ethnicity	Interview
Informant 11	Meatball Restaurant MSMEs Entrepreneurs, Chinese Ethnicity	Interview

Source: Author's Work, 2024

Analytical Procedure

The data analysis technique used is theoretical interpretive (Astuti & Falikhatun, 2024; Pujiyono et al., 2017) because this research aims to understand how SMEs internalize the philosophy of pager mangkok and interpret it in CSR activities. The analysis is conducted by providing interactive interpretations of the data, allowing for accurate conclusions that aligned with the research objectives. This process aligns with the Miles and Huberman model of qualitative analysis, as illustrated in Figure 1, which emphasizes data collection, reduction, and interpretation (Miles et al., 2014).
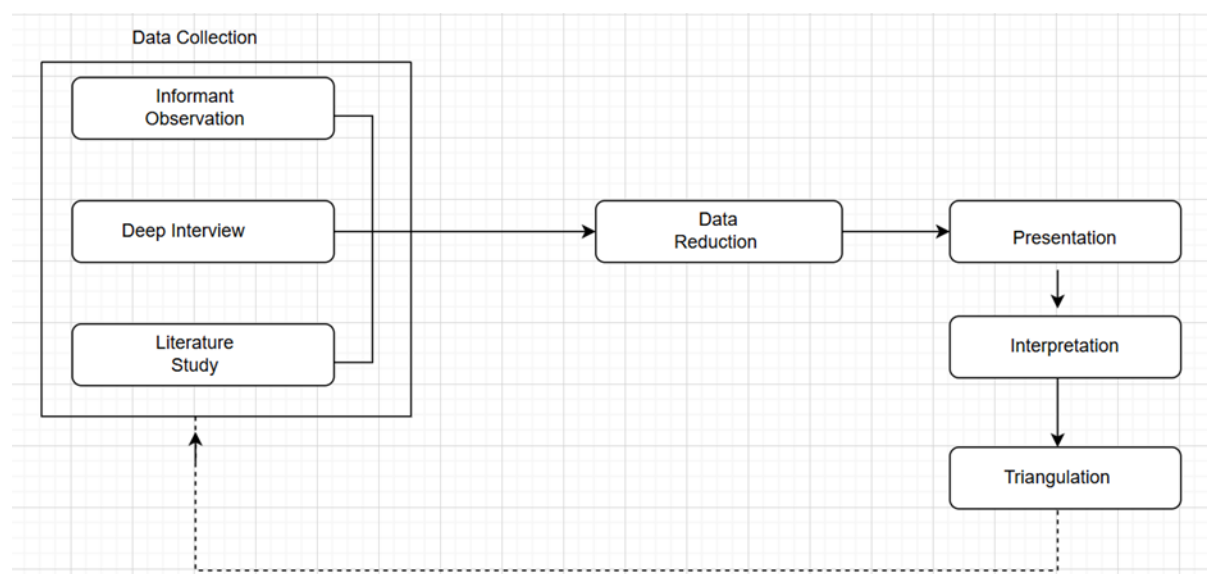
Figure 1. Data Analysis Model Flow
Source: (Miles et al., 2014)with modification

These stages are further elaborated below:

Table 2 Stages Elaboration

Coding Stage	Description	Insights from the study
Open coding	Initial analysis of raw data to identify key themes or concepts	Identification of cultural and religious motivations: 1. Religious motivation: practices like *shodaqoh* or *infaq* (voluntary almsgiving), *Christian Tithing* 2. Cultural values: *Tepo, Toron, guanxi* and *Ren*.
Axial Coding	Linking identified themes to broader categories and exploring relationships between them	Categorization of drivers and outcomes: 1. Drivers: Religious beliefs and cultural traditions. 2. Outcomes: Enhanced community trust, strengthened social capital, improved customer loyalty, and sustained business growth. Social harmony and interfaith collaboration were also noted as key benefits.
Selective Coding	Refinement of themes into core narratives addressing the study objectives	Final focus on the integration of *Pager Mangkok* philosophy in CSR practices, benefits for MSMEs, and challenges in sustaining CSR efforts. Emphasis on interfaith application of CSR activities adds an inclusive perspective

Source, Author's work, 2024

By adopting this qualitative framework, the study ensures that the findings are rooted in the data while allowing for a rich interpretation of the cultural and contextual factors shaping CSR practices.

3. Results

The reduction and presentation of data involved the use of in-depth interview techniques with selected informants to obtain research answers, as detailed in Table 3. This table provides comprehensive information on business actors, including their ethnicity and various sharing activities, such as their motivations and the impact on business sustainability. The presented data reflects the perspectives and experiences of each informant in applying the concept of sharing or pager mangkok in their daily lives, incorporating views from tradition, religion, and culture.

Table 3. Observation Result

No	Observation Result
1	**Chicken Satay Business (Madura Ethnicity)** During the tradition of returning to the hometown (*toron*) on *Eid al-adha*, I share gifts with my neighbors in the area where I live. For my hometown, if I have extra income, I donate money to help build village roads or mosques. These activities help me be more accepted in the community, which supports my business operations. However, when business is slow, my ability to share is limited, and I usually prioritize maintaining the business first.
2	**Tegal Food Stall (Javanese Ethnicity)** During the month of *Ramadan*, it is customary to engage in charitable activities, and I contribute to this by providing free food to those in need. However, due to financial constraints, this generosity is not extended beyond the holy month. Similarly, other local traders occasionally share essential items with their neighbors when their financial situation permits.
3	**Pecel Rice Food Stall (Javanese Ethnicity)** The concept of opening this food stall originated from a large order for packed meals to cater to the *Jumat Berkah* (Blessed Friday) event. I firmly believe that charitable actions can yield abundant blessings, and as such, we regularly donate food and beverages to community events held every Friday. Our primary objective is to provide customers with a high level of service, offering halal, affordable, and nutritious meals. By sharing our resources, we express gratitude and seek blessings for the business, which ultimately leads to greater good. This philanthropic approach has not only helped us compete with other businesses but has also significantly increased our profits.
4	**Soto and Masja Food Stall (Javanese Ethnicity)** For over four decades, our organisation has been providing complimentary meals to individuals in need, including street performers and parking attendants, in the vicinity of our stall. Additionally, we host *Jumat Berkah*, a community event featuring packed meals, and distribute sacrificial animals during *Eid Al-Adha*. From our perspective, corporate social responsibility is an essential aspect of fostering positive relationships with the local community. Consequently, our business, which has been operational for 45 years, has continued to experience growth, with increased revenue and a comfortable working environment.
5	**Islamic Religious Leader (Javanese Ethnicity)** The pager mangkok, or bowl fence, concept is consistent with Islamic principles of charity, particularly in relation to neighbours and the local community. As stated in the Quranic verse Al-Baqarah (2:27), Allah promises rewards for those who engage in charitable giving, whether openly or discreetly. Furthermore, the teachings of the Prophet Muhammad highlight the importance of charity as a fundamental aspect of daily life and worship.
6	**Timlo Food Stall (Javanese Ethnicity)**

	Sharing food during religious and non-religious events, such as Islamic studies and morning charity drives, is a regular practice for me. I also occasionally provide customers with more items than they have ordered. The underlying principle of this practice is rooted in Islamic teachings. As a result, my business has gained recognition through customer posts on social media, attracting customers from diverse cities. Notably, charitable initiatives have not compromised profits; rather, they have contributed to the long-term sustainability of my business.
7	**Bakso and Chicken Noodle Restaurant, Mrs. L (Chinese ethnicity)** As part of my community outreach efforts, I distribute Lebaran hampers, provide holiday bonuses to employees, and offer meals to the homeless and parking attendants in the surrounding business area. Additionally, I fulfill my tithe obligation in support of spiritual activities through a cross-religious charity. My motivation for these actions stems from the Christian principle of being a blessing to others, as taught in the faith. The positive effects of sharing are evident, including improved health, enhanced safety, and harmonious relationships within the community.
8	**Grocery Store (Chinese Ethnicity)** Through the tithe obligation administered by the Vatican Church, a portion of my contributions is distributed worldwide. I find that corporate social responsibility (CSR) is more effective when managed by religious institutions, as this ensures the proper allocation of resources, facilitates community sharing, and enables my business to continue thriving, ultimately leading to a harmonious coexistence with the local community.
9	**Leaders in The Chinese Community** The concept of *pager mangkok* is deeply rooted in the cultural values of guanxi and ren in Chinese society, where mutual care and protection among individuals are highly valued. Community leaders describe *pager mangkok* as a mechanism to ensure the safety and security of their surroundings. Chinese entrepreneurs implement this concept through collaborative activities aimed at safeguarding their businesses and promoting a sense of security within their community, even if it involves incurring additional costs. In this context, safety is considered the top priority, surpassing the pursuit of profit. Entrepreneurs believe that investing in maintaining safety and harmony is justified as long as the business environment remains stable and secure. This approach achieves security by fostering compassionate relationships among people, thereby preventing harm or conflict. Ultimately, *pager mangkok* not only protects businesses but also cultivates harmonious relationships within the community.

Source: Author work, 2024

The researcher then conducted a reduction and presentation of the interview results, which were mapped into several themes and sub-themes as follows:
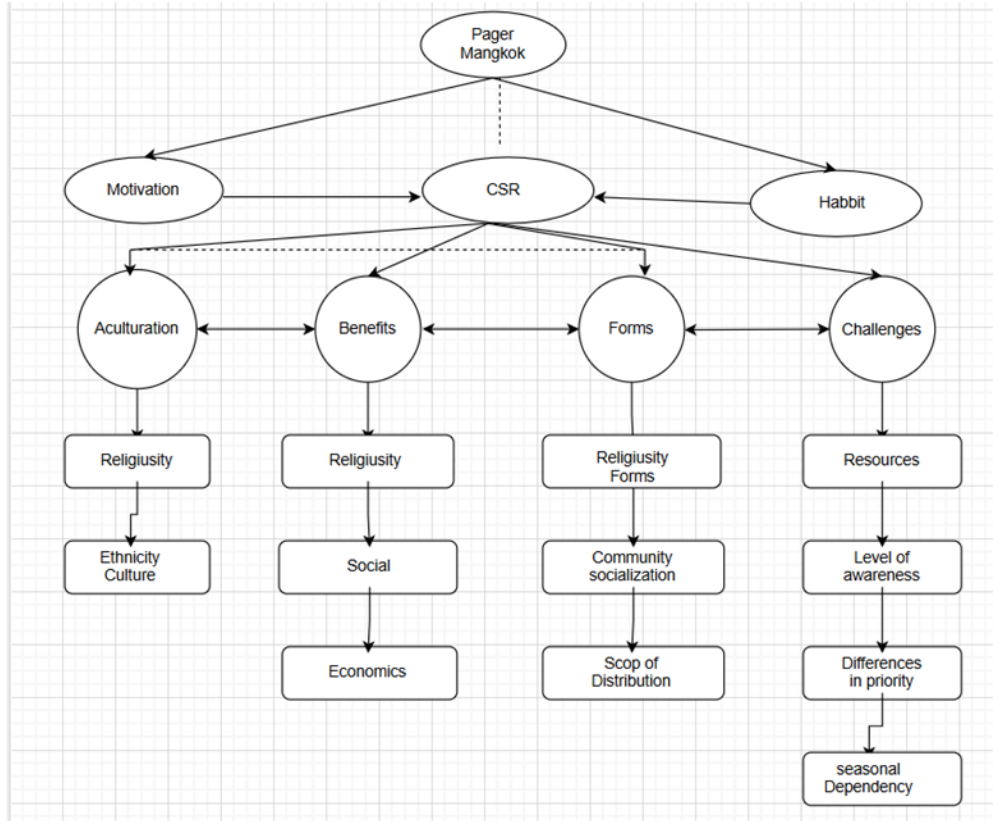
Figure 2. Data Reduction Result

Literature Review

CSR Concept

CSR has evolved from a focus on traditional philanthropic efforts to a broader approach addressing contemporary challenges such as climate change and consumer demands for sustainable practices. Companies are now expected to align their strategies with societal and environmental goals, emphasizing accountability and long-term impact (Clark, 2020). In 2019, the Business Roundtable, with the endorsement of over 180 CEOs from Fortune 500 companies, highlighted the critical importance of CSR by committing to employees, suppliers, communities and the environment (Business Round Table, 2019).

Modern CSR strategies have transcended cause-related marketing and donations, shifting toward initiatives that empower marginalized communities and foster trust among stakeholders (Zheng, 2020). This approach emphasizes building diverse teams, defining a corporate role within broader societal networks, and monitoring sustainability outcomes to create tangible societal benefits. The focus on CSR as a dynamic strategy also enhances stakeholder relationships, drives innovation, and strengthens competitives advantage through better financial performance and societal trust.

CSR practices increasingly incorporate local cultural values to achieve more meaningful and sustainable impacts. For instance, the integration of Spakalebbi, Sipakatau, and Sipakainge from Indonesia's Bugis-Makassar community demonstrates how local wisdom can enhance societal acceptance and ensure long-term sustainability (Susanto et al., 2022). By lending global resources with local wisdom, CSR initiatives can strengthen corporate connections with the communities they serve. However, CSR faces criticism, particular regarding "greenwashing", where companies publicly promote environmental initiatives without taking significant action. This practice undermines consumer trust and raises questions about corporate sincerity (Nyilasy et al., 2014). Additionally, multinational enterprises (MNEs) encounter challenges in implementing CSR consistently due to cultural and regulatory differences across regions, emphasizing the importance of culturally informed strategies (Baah et al., 2023; Famiola & Wulansari, 2020; Griffin & Sun, 2018). Despite these obstacles, studies suggest that CSR strategies grounded in local values, such as Javanese philosophies like pager mangkok (bowl fence), which emphasize generosity and harmony, and jer basuki mawa bea (success requires sacrifice), can provide a sustainable and competitive age by aligning business practices with community well-being (Susanto et al., 2022; Zheng, 2020)

Legitimacy Theory

Legitimacy theory is based on the concept that organizations operate within a social contract with society. This contract requires companies to follow societal norms, values, and expectations to maintain legitimacy. If a company's actions are perceived as inconsistent with societal expectations, that legitimacy may be threatened, ultimately impacting the company's survival (Haniffa & Cooke, 2005). Legitimacy is the public's perception that an organization's actions are appropriate and align with social values (Chen et al., 2020). In this context, companies pursue not only economic goals but also ensure that their activities are socially accepted. In addition, the operational activities of a company are always related to societal expectations. These expectations are not static; they evolve alongside cultural, technological, or environmental value developments. Companies need to adjust their policies to remain relevant (Firmansyah et al., 2020). When companies fail to meet societal expectations, a legitimacy crisis occurs. In such situations, companies must restore their image through disclosures of information or other strategies action. CSR is a tool often utilized by companies to gain and maintain legitimacy.

By engaging in CSR activities, companies demonstrate their concern for social, environmental, or community welfare issues, thus enhancing positive perceptions of the company. CSR as a response to social expectations can be seen in companies operating in sectors with high environmental impacts, such as the mining industry, often investing in environmental conservation programs to meet societal expectations. Meanwhile, the disclosure of CSR in annual reports is a way for companies to prove that they are acting in line with social values (Oduro, 2024). In times of controversy or crisis, like environmental pollution, companies utilized CSR to restore their legitimacy. For instance, companies facing accusations of human rights violations may initiate social programs for affected communities. MSMEs face different challenges compared to large corporations in implementing CSR. In the context of legitimacy theory, MSMEs also strive to gain legitimacy from their local communities and

customers. MSME business owners engage in CSR for several reasons. First, to build direct relationships with the local community. MSMEs often operate on a local scale, making earning legitimacy from the local community a top priority. The second reason is that of cultural values and local wisdom. Many MSMEs integrate local wisdom into their CSR activities, such as supporting cultural events or providing employment opportunities for nearby residents.

Religiosity and Its Role in CSR Practices

Religiosity, derived from the word "religio", represents an individual's engagement with beliefs, rituals, and spiritual experiences tied to what is considered sacred or divine. It encompasses dimensions such as beliefs, practices, experiences, knowledge of religious teachings, and their influence on behavior (Koenig et al., 2012). Religiosity differs from religion, which refers to an organized system of beliefs and practices, by reflecting personal or collective experiences of faith shaped by individual and societal contexts. In a corporate context, religiosity significantly influences ethical decision-making and shapes corporate social responsibility (CSR) practices. Leaders and employees with strong religious values are often motivated to act ethically, maintain integrity, and contribute to the welfare of society (Sumunar et al., 2022). For instance, Islamic business ethics emphasize honesty, alignment between words and actions, and a commitment to improving the quality of goods and services (Rahmat, 2017). These principles align closely with CSR, as they promote fairness, responsibility, and the prioritization of community well-being. (Rahmat, 2017). These principles align closely with CSR, as they promote fairness, responsibility, and the prioritization of community well-being.

Research has demonstrated that religiosity enhances the effectiveness of CSR by integrating moral imperatives into corporate culture. For example, Pujiyono et al. (2017) found that companies led by religiously inclined leaders are more likely to prioritize social responsibility initiatives that align with ethical values. Moreover, religiosity encourages long-term sustainability in CSR by fostering a sense of accountability not only to stakeholders but also to higher spiritual principles. While religiosity can strengthen CSR implementation, challenges remain, particularly in multicultural environments, where diverse religious beliefs may lead to differing interpretations of ethical practices. Additionally, the integration of religiosity into CSR requires careful navigation to avoid the perception of bias or exclusivity. Despite these challenges, embedding religiosity into corporate strategies offers significant opportunities to foster ethical governance, strengthen stakeholder trust, and enhance the long-term impact of CSR initiatives.

Pager mangkok philosophy and Corporate Social Responsibility

The *Pager Mangkok* philosophy originates from Javanese culture and is attributed to Sunan Muria, one of the nine revered Islamic saints in Java, Indonesia, collectively known as the Wali Songo. These saints played an important role in spreading Islam across Java during the 15th and 16th centuries. Sunan Muria, whose real name was Raden Umar Said, is particularly known for his efforts to integrate Islamic teachings with local traditions, art, and cultural practices (Fibiona

& Lestari, 2022). Residing in the Muria Mountains, he focused on reaching rural and remote communities, emphasizing harmony, cooperation, and social unity.

The Pager Mangkok philosophy reflects these values, promoting generosity, mutual support, and strong community bonds as the foundation of a harmonious society (Hernowo, 2015). The proverb "*Pager mangkok luweh becik tinimbang pager tembok*" encapsulates the idea that relationships fostered through acts of sharing are more valuable than physical barriers. The *mangkok* (bowl), traditionally used as a food container, symbolizes the culture of sharing inherent in Javanese society. Rooted in mutual cooperation and strong brotherhood, this philosophy has evolved over time into various forms and broader contexts. By embracing the *Pager Mangkok* philosophy, communities foster a sense of safety, harmony, and mutual support, as humans naturally depend on one another for assistance.

Theoretically, the *Pager Mangkok* philosophy aligns closely with globally recognized frameworks such as Freeman's stakeholder theory (Porter & Kramer, 2011) which emphasizes the importance of harmonious relationships between a company and its stakeholders, including the local community. MSMEs adopting this philosophy demonstrate their ability to understand community needs, strengthen relationships with customers, and build trust in their business environment. This alignment highlights the adaptability of local wisdom to global principles, showcasing how inclusive stakeholder engagement enhances business sustainability.

The *Pager Mangkok* philosophy is also relevant to Putnam's social capital theory, which underscores the role of social networks, norms, and trust in strengthening community cohesion and collaboration (Winarno & Sawarjuwono, 2021). Sharing activities inspired by this philosophy build social capital, which, in turn, supports business sustainability and creates added value for MSMEs. By embedding the Pager Mangkok approach into CSR practices, MSMEs can generate mutual benefits for both the community and their business operations, cultivating trust and loyalty that foster long-term growth.

Furthermore, the adoption of locally based CSR practices, like *Pager Mangkok*, reflects the principles of shared value creation as proposed by Porter and Kramer (2011). By uniting business interests with community needs, MSMEs not only enhance their reputation but also establish reciprocal relationships with the community that contribute to sustainable development. These sharing activities can also serve as effective marketing tools, strengthening community loyalty and trust toward the business.

Unlike the top-down CSR approaches often utilized by large corporations, the *Pager Mangkok*-based CSR model can be implemented through a bottom-up approach, involving active community participation in identifying needs and co-designing initiatives. This participatory method ensures that CSR activities are inclusive, relevant, and reflective of the community's aspirations, making the *Pager Mangkok* philosophy a valuable theoretical foundation for fostering inclusive and sustainable CSR tailored to the unique needs of MSMEs. By linking this local philosophy to globally recognized theories, the *Pager Mangkok* philosophy not only

supports the practical application of CSR but also bridges local wisdom with global concepts of sustainability and stakeholder engagement.

The *Tepo Seliro* culture and Its Role in CSR Practices.

The *Tepo Seliro* culture, a fundamental aspect of Javanese society, embodies the values of empathy, compassion, and tolerance in social interactions. Often translated as "putting oneself in someone else's shoes," *Tepo Seliro* emphasizes the importance of understanding and appreciating the feelings and circumstances of others, thereby fostering mutual respect and social harmony (Hermawan et al., 2023; Winarno & Sawarjuwono, 2021). This principle prioritizes collective well-being over individual interests, encouraging individuals to act with sensitivity and fairness in interpersonal relationships. As a result, *Tepo Seliro* plays a crucial role in strengthening social cohesion and fostering trust within communities, making it a timeless ethical guide.

In the context of Corporate Social Responsibility (CSR), *Tepo Seliro* serves as an ethical foundation for businesses, encouraging them to integrate societal and environmental considerations into their operational practices. This cultural principle aligns with the broader Javanese philosophy of *Hamemayu Hayuning Bawana*, which advocates for harmony between humans, nature, and the divine. Together, these philosophies provide a framework for ethical business conduct, ensuring that corporate activities contribute positively to the communities they serve. By adopting *Tepo Seliro* as a guiding principle, businesses can foster trust, enhance stakeholder engagement, and promote sustainable development.

Globally, similar ethical principles are embedded in various cultural philosophies. One such example is Ubuntu, a concept from Southern Africa that embodies the idea of "I am because we are," emphasizing interconnectedness and communal responsibility (Sumi et al., 2024). Similarly, in Western philosophical traditions, the Golden Rule—which advocates treating others as one would like to be treated—reflects the empathetic essence of Tepo Seliro, promoting fairness and mutual respect in human interactions (Griffin & Sun, 2018). These parallels highlight the universality of empathy-driven frameworks in fostering ethical and sustainable practices across diverse societies.

The integration of Tepo Seliro into CSR strategies enables businesses to develop initiatives rooted in empathy, ensuring that corporate activities address stakeholder concerns, promote equitable resource distribution, and contribute to environmental preservation. For instance, businesses that uphold Tepo Seliro values may prioritize fair labor practices, support for marginalized communities, and long-term social welfare initiatives. These practices not only strengthen community cohesion but also enhance stakeholder trust and loyalty, ultimately reinforcing business sustainability.

Moreover, the Tepo Seliro philosophy provides a human-centered CSR approach that aligns local wisdom with global sustainability frameworks. By embedding empathy and tolerance into corporate policies, businesses can harmonize indigenous cultural values with international sustainability objectives, such as the United Nations' Sustainable Development Goals (SDGs).

This strategic integration fosters a contextually relevant yet globally applicable CSR model, illustrating how Tepo Seliro can contribute to the development of inclusive, ethical, and sustainable business practices (Huda et al., 2020; Marakova et al., 2021; Mattila, 2006).

Confucianism and Its Influence on Social and Business Practices

Confucianism has been a fundamental element of East Asian culture for thousands of years, serving as a moral and social foundation for society. This philosophy emphasizes personal morality and governance, harmonious social relationships, justice, and sincerity, while encouraging individuals to lead virtuous lives and maintain positive relationships with those around them (Chen et al., 2020; Vu, 2018). Rooted in the teachings of Confucius, Confucianism places significant importance on cultivating ethical behavior and promoting social harmony as key elements of a well-functioning society.

Among its core principles, *Guanxi* and *Ren* are particularly relevant to Corporate Social Responsibility (CSR). Ren embodies humanity, benevolence, and empathy, encouraging acts of kindness and the prioritization of collective well-being over self-interest (Rahayuningtyas et al., 2022). *Guanxi*, on the other hand, emphasizes the cultivation and maintenance of reciprocal relationships based on trust, mutual respect, and obligations (Rahayuningtyas et al., 2022). Together, these principles encourage individuals and organizations to build ethical and sustainable relationships, which are essential for fostering both social and business harmony.

In the CSR context, *Ren* serves as a moral compass that guides businesses in acting ethically and prioritizing the welfare of their stakeholders, including employees, customers, and the community. It encourages companies to adopt practices that promote fairness, empathy, and social justice, aligning with the broader goals of sustainability and social impact. Meanwhile, *Guanxi* underscores the importance of long-term stakeholder engagement and relationship-building, which are fundamental aspects of effective CSR implementation. By nurturing trust and cooperation, businesses that adhere to *Guanxi* principles can strengthen stakeholder loyalty, enhance their reputation, and create a supportive ecosystem for sustainable growth.

Confucianism's emphasis on Guanxi and Ren has significant implications for entrepreneurial practices, particularly within the Chinese ethnic community. These principles guide ethical decision-making, promote collaboration, and encourage the cultivation of networks that are not only economically beneficial but also socially meaningful (Liu et al., 2014). For instance, businesses that embody Ren often engage in CSR initiatives that address community needs, such as education, healthcare, and environmental conservation. Similarly, businesses applying Guanxi principles may prioritize partnership-building and active involvement in local development projects, fostering trust and reciprocity with their stakeholders (Afriza & Siliwangi, 2018)

The relational and empathetic dimensions of *Guanxi* and *Ren* resonate with contemporary CSR frameworks, particularly those emphasizing stakeholder theory and shared value creation. These principles align with the broader shift in modern business practices toward human-centered models, highlighting the importance of social responsibility in achieving sustainable

development. By integrating these values into their CSR strategies, businesses can create a harmonious balance between economic growth and societal well-being.

Toron culture and Its Implication for CSR

The *Toron* culture is a unique tradition within the Madurese community, referring to the practice of returning to one's hometown, particularly during major Islamic holidays such as Idul Adha (Dzunnurain, 2024). his tradition embodies values of solidarity, togetherness, and respect for ancestral heritage, reflecting the deep cultural ties within Madurese society. During *Toron*, individuals who have achieved financial or social success in urban areas are expected to fulfill their moral obligations by providing assistance to relatives and neighbors in their hometowns. This assistance often takes the form of financial aid, donations, or infrastructure development, such as building roads, mosques, or other community facilities. Such acts not only strengthen social bonds but also contribute to reducing socioeconomic disparities within the community (Dzunnurain, 2024).

he principles embedded in the Toron tradition closely align with core tenets of Corporate Social Responsibility (CSR). At its core, Toron emphasizes redistributing resources and opportunities to ensure that the benefits of individual success are shared with the broader community. This philosophy parallels stakeholder theory in CSR, which advocates balancing the interests of various stakeholders—including local communities, employees, and investors—to create sustainable value (Freeman, 2018). By promoting equity and fostering social cohesion, the Toron tradition provides a cultural model for CSR practices that prioritize inclusivity and community welfare.

From a business perspective, the Toron culture offers a practical framework for locally adapted CSR strategies. Companies can draw inspiration from Toron by investing in community development projects, such as improving local infrastructure, supporting education, and providing healthcare services. Such initiatives not only enhance the quality of life within the community but also strengthen the company's reputation and stakeholder relationships. Businesses operating in regions with a strong Toron tradition can leverage this cultural norm to build trust and demonstrate their commitment to CSR.

The *Toron* culture also reflects broader global CSR trends, such as shared value creation and community-centered development. Similar to the concept of Toron, shared value creation emphasizes the integration of business success with societal progress, ensuring that economic activities generate benefits for all stakeholders, particularly those in underserved communities (Kramer, 2011; Maulana & Rohana, 2022; Porter & Kramer, 2011). By aligning local traditions with global CSR frameworks, the Toron philosophy demonstrates how culturally rooted practices can contribute to achieving broader sustainability goals while preserving cultural identity.

Additionally, the bottom-up approach inherent in the *Toron* tradition resonates with contemporary participatory models of community development. Unlike top-down approaches, which are often driven by external actors, the *Toron* culture encourages active community

participation in identifying needs and prioritizing initiatives. This participatory model ensures that development efforts are relevant, inclusive, and sustainable, reflecting the aspirations and values of the community itself.

4. Discussion

Acculturation of the Pager Mangkok Philosophy with the Dimensions of Religiosity and Ethnic Culture in Shaping CSR.
The integration of the Pager Mangkok philosophy with religious and ethnic values combines generosity, social harmony, and moral responsibility derived from religious teachings and local traditions into Corporate Social Responsibility (CSR) practices. Rooted in Javanese tradition, the Pager Mangkok philosophy emphasizes the importance of sharing as a means to strengthen harmonious social relationships. The religious dimension is reflected in teachings such as shodaqoh and tithing, which motivate MSME actors to prioritize community welfare as part of their social responsibility. Meanwhile, the ethnic cultural dimension is embodied through the contributions of MSME actors from diverse backgrounds. For instance, Javanese business actors practice tepo seliro by engaging in food-sharing and supporting local ceremonies, while Madurese business actors follow Toron by contributing to infrastructure development and preserving local traditions. Similarly, Chinese-Indonesian business actors, guided by Confucian values such as guanxi and ren, build mutually beneficial networks and initiate educational and social programs for the community. In response to modern CSR needs, MSME actors integrate these traditional values with contemporary practices, such as leveraging digital technology to expand philanthropic efforts

Integration of Local Wisdom into Corporate CSR Practices.
Research indicates that local wisdom-based CSR fosters strong connections between businesses and communities, as exemplified by initiatives such as Tri Hita Karana, implemented by PT Aqua Danone (Rosilawati & Mulawarman, 2018, 2019). This philosophy emphasizes harmony between humans, the environment, and God, demonstrating the successful integration of local wisdom into business practices (Susanto et al., 2022). Similarly, PT PLN UP3 Mojokerto incorporates Javanese cultural values into its CSR programs to support education, community empowerment, and environmental preservation, reinforcing the relevance of local wisdom in corporate sustainability efforts (Hermawan et al., 2023). Additionally, traditional principles such as ngono ya ngono ning ojo ngono and Toron have guided CSR initiatives to effectively address the specific needs of local communities. In Bali, the adoption of the Tri Hita Karana concept in tourism CSR initiatives has strengthened relationships between businesses and local communities, fostered a sense of ownership, and supported long-term sustainability (Rosilawati & Mulawarman, 2018; Suwandi et al., 2022). Another example is PT Sarihusada in Yogyakarta, which implements culture-based programs aimed at improving maternal and child health (Sari Husada, 2024). These initiatives not only foster harmonious social relationships and generate positive community impacts but also enhance business legitimacy in the eyes of local communities, ensuring long-term business sustainability.

Figure 3 illustrates the synergy between religious values, such as shodaqoh, and cultural values, such as tepo seliro, in generating positive outcomes, including increased trust, social cohesion, and business sustainability. However, certain challenges persist, such as limited resources and misalignment with global CSR standards. These findings align with legitimacy theory (Lantos & Easton, 2001), which asserts that businesses must conform to societal norms to maintain public acceptance. Additionally, social capital theory (Zunaidi et al., 2024) underscores the role of shared norms and social networks in reinforcing community cohesion. This highlights the role of shared norms and social networks in strengthening community cohesion. Furthermore, shared value creation theory (Porter & Kramer, 2011) supports supports the relevance of the Pager Mangkok philosophy in aligning business objectives with community needs. While this integration presents significant benefits, it is not without criticism. Nyilasy et al. (2024) highlight potential risks, such as greenwashing and inconsistencies in implementation due to cultural differences. Therefore, adopting a participatory approach—one that actively involves communities in CSR planning and implementation—is crucial to ensuring local relevance while meeting global standards, such as the Sustainable Development Goals (SDGs). By integrating local wisdom into CSR practices, businesses not only achieve long-term sustainability but also demonstrate cultural acculturation and corporate responsibility on a broader scale. Figure 3 further illustrates the integration of the Pager Mangkok philosophy with religious and ethnic cultural dimensions in shaping CSR frameworks
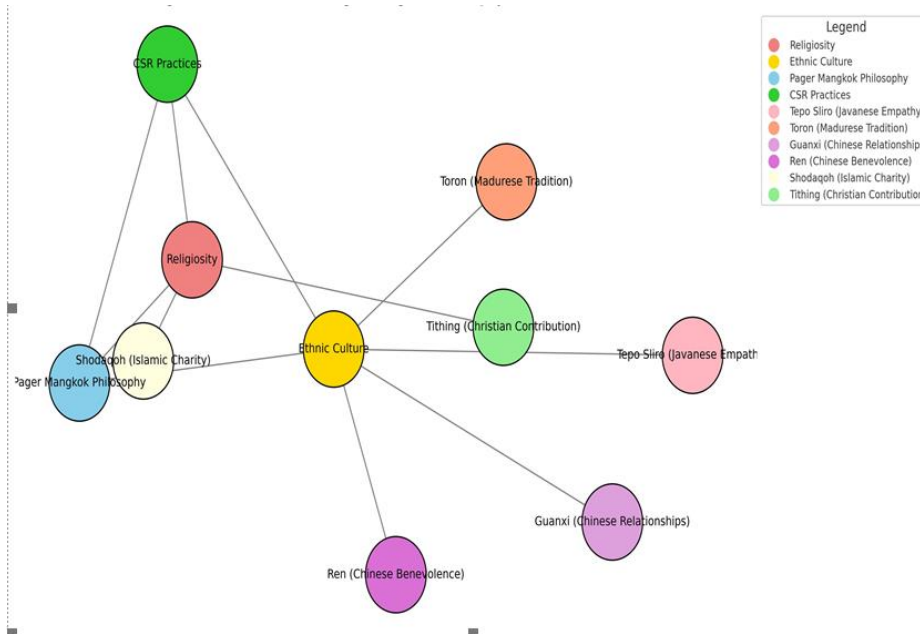

Figure 3 Acculturation Process

Internalization of Pager Mangkok CSR by MSME Actors from a Religiosity Perspective.

Empirical evidence demonstrates that MSME actors have consistently engaged in various forms of sharing activities (Shoeb et al., 2022; Sinta et al., 2024). Religiosity emerges as the dominant motivator for MSME actors in implementing CSR activities, as reflected in the statements of 80% of informants, who cite religious teachings as their primary life guidance. This finding aligns with legitimacy theory, which posits that aligning business practices with societal norms, including religious values, enhances community acceptance (Haniffa & Cooke, 2005). For instance, Muslim MSME actors integrate *shodaqoh* into their CSR initiatives, while Christian business owners emphasize the principle of being a blessing through acts of sharing. Furthermore, these activities are often incorporated into religious events, such as *Jumat Barakah*, *takjil* distribution during *Ramadan*, *sedekah subuh* (morning alms), and Sacrificial Offerings (*qurban*), as well as religious gatherings. A notable example is the case of Granma Sum, who gained viral recognition for his charitable method, in which he directly allocated a portion of his income as *infaq* to the mosque (Sinta et al., 2024). In addition to religiously motivated CSR, MSME actors also engage in secular sharing activities, such as sponsoring community events including Independence Day celebrations and local gatherings. Christian MSME actors further extend their CSR efforts by distributing food packages, cakes, lunch packs, and other provisions to nearby shop employees, street musicians, the homeless, and parking attendants.

This sharing activity occurs whenever necessary, reflecting the concept of being a blessing, which embodies the principle of doing good as a means to positively impact others' lives. Additionally, Christian business actors fulfill the obligation of tithing, which involves allocating social funds to orphanages and homes for the elderly. In contrast, Catholic business actors manage sharing activities centrally through the church. Rather than conducting independent sharing initiatives, they contribute to CSR efforts through tithing, with the distribution of funds organized by church authorities. Overall, the strong element of religiosity embedded in MSME actors directs all sharing actions toward the common good without hesitation, as they seek rewards solely from the Creator. The findings of this study align with Ma Chi Vu's (2018) research, which highlights that the Buddhist value of skilful means can guide CSR practices to be more contextual, ethical, and sustainable. Additionally, the results of this study correspond with the integration of Islamic values into CSR practices in Bangladesh (Sumi et al., 2024). By incorporating Islamic principles into CSR strategies, organizations can foster an environmentally conscious corporate culture, enhance employee involvement, and strengthen their commitment to social responsibility.

Internalization of The *Pager Mangkok* CSR by MSMEs from an Ethnic Cultural Perspective

The form of CSR among MSME operators is also influenced by their ethnic background. Javanese MSME operators are particularly familiar with the *Pager Mangkok* philosophy, as it originates from Javanese culture itself. The philosophy of *Memayu Hayuning Bawana*, which embodies the principle of *Tepo Seliro*, guides them to practice empathy, sensitivity, and concern for their surroundings. The *Pager Mangkok* philosophy serves as a concrete expression of these

principles, integrating empathy with the practice of sharing as a tangible manifestation of social responsibility.

This principle reinforces the rationale for focusing CSR activities on the surrounding environment. Javanese MSME operators frequently demonstrate Tepo Seliro by sharing with neighbors, customers, and individuals within their business environment. Conversely, Madurese MSME operators incorporate the tradition of *Toron*—returning to their hometown—by sharing souvenirs with nearby neighbors. For Madurese entrepreneurs who have achieved financial stability, sharing activities have expanded, particularly in the form of distributing essential goods to local communities.

For individuals of Chinese ethnicity, the teachings of *Guanxi* and *Ren* encourage acts of sharing in various forms, extending beyond ethnic boundaries and encompassing a broader societal context. Rather than being confined to their immediate environment, Chinese business operators frequently engage in philanthropic initiatives on a global scale, particularly through tithing contributions aimed at humanitarian causes. Additionally, it is common for Chinese entrepreneurs to prioritize hiring employees and sourcing suppliers from their local communities. This practice reflects an internalized commitment to community engagement, fostering a sense of security for both their families and businesses. Such an approach is particularly significant given that, within Indonesia's social structure, the Chinese ethnic group is considered a minority. Thus, this practice not only strengthens business sustainability but also reinforces a culture of inclusivity and generosity, which is deeply embedded within Chinese traditions.

Field data and previous studies provide strong support for these findings. For example, Famiola & Wulansari (2020) highlight that MSMEs' CSR initiatives are deeply influenced by owners' religious and cultural values, with a stronger emphasis on social responsibilities driven by local wisdom. Similarly, Susilaningtyas & Fauzi (2022) found that MSMEs in Solo predominantly structure their CSR practices around ethical and philanthropic activities rooted in local cultural norms. Furthermore, Zunaidi et al. (2024) illustrate how integrating religious and cultural values, such as productive *zakat* (almsgiving) and local traditions, can significantly enhance the economic welfare of MSMEs. These examples underscore the relevance and importance of incorporating local traditions into CSR practices to ensure both social and economic sustainability. Previous studies further emphasize the significance of sharing as an essential component of CSR activities. According to Carroll (2010), sharing and community engagement are fundamental CSR components, reinforcing the idea that businesses are not isolated entities but integral parts of society. Similarly, Freeman et al. (2010) , in their stakeholder theory, argue that addressing the needs of various stakeholders, including local communities, ensures sustainable business practices and strengthens social capital. Additionally, Pharr (2022) found that inclusive sharing practices in CSR significantly enhance trust and community loyalty, further reinforcing the social foundation of businesses (Marakova et al., 2021; Mattila, 2006). These findings align with the notion that CSR rooted in cultural traditions—such as the *Pager Mangkok* philosophy, *Toron*, and *Guanxi*—not only strengthens business-community

relationships but also upholds ethical principles of humanity and solidarity within a multicultural society.

The Impact of CSR Activities that Adopt the Pager Mangkok Philosophy.

CSR fundamentally reflects a concern for others and the surrounding environment. For MSMEs, adopting CSR practices such as the pager mangkok philosophy has proven to yield significant long-term benefits. While implementing CSR requires financial resources, most MSMEs view it as an investment rather than a burden, believing that higher CSR expenditure translates into substantial advantanges for their business and communities. These benefits include improved business performance due to enhanced, personel fulfillment through blessings like health and inner peace, and strengthened social relationship with the with community. For example, in Aceh, CSR initiatives rooted in local wisdom, such as community welfare programs and social engagement activities, have significantly improved trust, reputation, and business sustainability (Arsal et al., 2023)

Previous studies underline that CSR is most effective when tailored to the operational environment and stakeholder needs (Lantos & Easton, 2001). Local wisdom plays a crucial role in multicultural societes like Indonesia, fostering harmony and tolerance across diverse communities. Activities like sharing food or supporting negihbors strengthen social bonds and prevent conflict, especially for entrepreneurs from minority groups. For instance, Chinese MSMEs Operators, emphasize inclusivity through guanxi and other traditions, which help build harmonious relationships with the surrounding community and create a safer business environment. Activities such as sharing food or other forms fo assistance with the surrounding community have proven to strengthen social relationships (Arsal et al., 2023). This findings align with Carroll (2010) and Ketut Rahyuda et al. (2019) who argue that CSR enhance financial performance by fostering goodwill and reducing operational risks. Similary, Van Aaken & Buchner (2020) found that CSR practices build trust and reciprocity, while Mazereeuw-van der Duijn Schouten et al. (2014) hightlight how community engagement strengthens business resilience. Effective CSR, particularly when informed by local values, support not only business sustainability but also societal harmony, as evidenced by succesful initiatives in Aceh and other regions.

Challenges of Pager Mangkok CSR Practice.

Although the practice of *Pager Mangkok* CSR provides numerous benefits, MSME actors encounter several challenges in its implementation. First, resource limitations pose a significant obstacle. While *Pager Mangkok* emphasizes sharing and generosity, many MSME operators lack the financial capacity to sustain these activities consistently, particularly during economic downturns such as the COVID-19 pandemic. For smaller businesses, balancing operational costs with CSR contributions presents a considerable challenge. Second, a lack of awareness among some business operators regarding the long-term benefits of CSR further hinders its implementation. This limited understanding often results in hesitancy or minimal engagement in

CSR initiatives, as operators prioritize immediate business needs over community-oriented contributions. Third, misalignment between MSME priorities and local community needs can diminish the effectiveness of CSR efforts. For instance, MSME actors from specific ethnic groups may prioritize tradition-based CSR initiatives, such as Toron for Madurese entrepreneurs or *Guanxi* for Chinese entrepreneurs. While these cultural practices hold intrinsic value, they may not always align with the broader needs of the surrounding community. Similarly, religiously motivated CSR initiatives, such as *Shodaqoh* or *Tithing*, may sometimes focus primarily on specific groups within the community, inadvertently excluding others who might also require support. Fourth, inefficient CSR fund allocation represents a critical issue. In cases where funds are managed collectively or by external entities, poor planning and limited engagement with local stakeholders may lead to misallocated resources, ultimately failing to address community priorities effectively. Finally, the seasonal nature of many CSR activities restricts their long-term sustainability. CSR programs primarily implemented during religious holidays, such as *Ramadan* or Christmas, often lack continuity, resulting in gaps in community support throughout the year. Consequently, the short-term impact of these initiatives fails to provide consistent and lasting benefits to local communities.

Addressing these challenges requires a holistic approach that incorporates the religious and cultural diversity of MSME operators and the communities they serve. CSR programs should aim to integrate the values of *Shodaqoh*, *Toron*, and *Guanxi* into initiatives that are inclusive and accessible to all members of the community. Religious traditions can also be leveraged to foster interfaith collaboration, promoting harmony and mutual understanding across diverse groups. Furthermore, increasing awareness through education and training on the universal benefits of CSR—both for businesses and the broader society—can help MSME operators perceive CSR not merely as a cultural or religious obligation but as a strategic tool for building trust and strengthening social capital. Actively engaging local stakeholders in the planning and execution of CSR initiatives ensures that cultural traditions are respected while aligning programs with the broader needs of the community. Additionally, transparent and collaborative management of CSR funds is crucial for building trust and ensuring that resources are effectively utilized. By adopting these strategies, MSMEs can navigate the challenges of *Pager Mangkok* CSR, harmonize the intersection of religiosity and ethnicity, and enhance its role as a mechanism for fostering social cohesion and business sustainability. Furthermore, the motivations, forms, impacts, and challenges in implementing *Pager Mangkok* CSR are summarized in Table 3.

Table 4. Acculturation, Motivation, Forms, Impact, and Challenge the Adoption of CSR *Pager Mangkok*

No	Description	Internalized
1	Acculturation	1. Religious Teachings: Guiding principles that emphasize charity, ethical conduct, and social responsibility. 2. Javanese Ethnicity – *Tepo Seliro*: A cultural value promoting empathy, mutual respect, and social harmony. 3. Madurese Ethnicity – *Toron*: A tradition of returning to one's hometown and sharing prosperity with the community. 4. Chinese Ethnicity – *Guanxi & Ren*: *Guanxi* emphasizes network-building and reciprocal relationships, while *Ren* reflects benevolence, humanity, and ethical responsibility
2	Motivation	1. Practicing religious teachings through acts of giving and social responsibility. 2. Sharing as a cultural tradition, fostering community solidarity and mutual support. 3. Engaging in inclusive sharing, irrespective of race, ethnicity, or religion, to promote social harmony and equity.
3	Forms	1. Religious aspect: *Shodaqoh*, *Perpuluhan* (Tithing), *Infaq*, Social Fund, *Qurban*, Blessed Friday, and sponsorship of religious activities. 2. Cultural aspect of ethnicity: Providing free food, essential goods, and donations, distributing souvenirs, involving community members as laborers or suppliers, promoting courteous and polite behavior, and practicing "*Ngemong Roso*," which reflects empathy and sensitivity toward others' feelings
4	Impact	1. Religious aspect: Attaining blessings in life, good health, and inner peace. 2. Social aspect: Establishing harmonious relationships with customers and the surrounding community, creating a safe business environment, and mitigating business risks. 3. Economic aspect: Increasing sales and enhancing business reputation, maintaining customer loyalty, and achieving prosperity through sharing, which fosters unexpected opportunities for financial growth
5	Challenges	1. Limited financial resources, making it difficult to consistently implement CSR activities. 2. Lack of awareness among MSME actors regarding the importance of sharing activities due to the absence of well-established business principles. 3. Differences in priorities, leading to ineffective distribution models that fail to reach the surrounding community. 4. Dependence on seasonal activities, such as those conducted during *Ramadan* or other religious celebrations, resulting in a lack of continuity in CSR initiatives.

Source: Author, 2024

Future Research Agenda

This study acknowledges the limitation of not comprehensively addressing ethnic cultures, despite their significant role in shaping behavioral guidelines within society. Local wisdom-based CSR, such as *Pager Mangkok*, is deeply influenced by local customs and traditions, leading to variations in implementation across different regions. For instance, while the *Pager Mangkok* philosophy is rooted in Javanese culture, other ethnic groups may incorporate distinct traditions and practices that equally contribute to CSR initiatives. Therefore, future research should explore the integration of diverse ethnic cultures into CSR frameworks to provide a more holistic understanding of how local wisdom shapes socially responsible business practices.

Such studies would enhance the adaptability and inclusivity of CSR models, ensuring that they align with cultural nuances and address the specific needs of various communities.

Conclusion

The implementation of *Pager Mangkok*-based CSR by MSME actors reflects the integration of religious teachings with ethnic cultural values, such as *Tepo Seliro*, *Toron*, and *Guanxi & Ren*. This acculturation enriches local CSR practices, fosters social harmony, and builds social capital, ultimately enhancing the sustainability of CSR initiatives. The motivations behind these practices stem from religious obligations, including *Shodaqoh, Tithing, Infaq*, and Sacrificial Offerings, as well as cultural traditions such as providing free food, making donations, involving the community as suppliers, and demonstrating empathy *"Ngemong Roso"*. These motivations shape a diverse range of CSR activities, ensuring that they are tailored to local contexts and effectively address community needs.

This study highlights the multifaceted benefits of *Pager Mangkok*-based CSR, including:
1. Religious benefits, such as blessings, good health, and inner peace.
2. Social benefits, including harmonious relationships with the community, a safe business environment, and reduced business risks.
3. Economic benefits, such as increased sales, enhanced reputation, strengthened customer loyalty, and unexpected financial gains.

Despite its many advantages, MSME actors face several challenges in implementing *Pager Mangkok*-based CSR, including limited resources, low awareness, conflicting priorities, mismanagement, and dependence on specific moments, such as religious holidays. These challenges underscore the need for strategic interventions to enhance awareness, promote inclusive practices, and ensure the year-round continuity of CSR initiatives.

The bottom-up approach inherent in *Pager Mangkok* CSR makes it highly adaptable to local needs, fostering inclusivity and synergy between business interests and community priorities. By internalizing these values, MSME actors not only strengthen their social relationships but also position CSR as a unique and contextually relevant sustainability strategy within Indonesia's plural society. In line with legitimacy theory, businesses—whether large or small—must align

their operations with community expectations to maintain their social license to operate and ensure long-term survival. To address the limitations identified in this study, future research should explore the integration of other ethnic cultures and religious traditions to develop a more comprehensive understanding of how local wisdom shapes CSR practices. Such studies could provide broader insights into the potential of culturally informed CSR strategies to contribute to sustainability and social harmony within diverse societal contexts

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Appendix A: Definitions of Specific Terms

Table A1: Definitions of Key Terms

Term	Definition	Source
Pager Mangkok (Bowl Fence)	A Javanese sharing philosophy emphasizing the importance of harmonious relationships through acts of generosity. It emphasizes generosity, mutual support, and the importance of social bonds over physical barriers	(Fibiona & Lestari, 2022)
Pager Mangkok Luweh Becik Tinimbang Pager Tembok (A bowl Fence is Better than a Wall Fence)	A Javanese proverb symbolizing the value of sharing over physical barriers	(Fibiona & Lestari, 2022)
Tepo Seliro (Empathy)	A Javanese principle of empathy, meaning putting oneself in someone else's shoes to maintain harmony	(Winarno & Sawarjuwono, 2021)
Toron (Homecoming Tradition)	A Madurese tradition of returning to one's hometown, especially during festive holidays, while sharing with the community	(Dzunnurain, 2024)
Guanxi (Interpersonal Connections)	A concept in Chinese culture referring to interpersonal relationships based in trust and mutual assistance	(Chen et al., 2020)
Ren (Compassion and Responsibility)	A value in Chinese culture emphasizing compassion and responsibility between individuals	(Chen et al., 2020)
Shodaqoh	An Islamic concept of voluntary charity an act of	(Rahmat, 2017)

(Voluntary Charity)	worship and generosity	
Zakat (Obligatory Charity)	An Islamic obligation to allocate a portion of one's wealth to those in need, promoting social justice and worship	(Rahmat, 2017)
Tithing (Christian Tithe)	A Christian tradition requiring 10% of one's income to be allocated for spiritual or social purposes	(Sumi et al., 2024)
Hamemayu Hayuning Bawana (Preserving the Beauty of The World)	A Javanese philosophy meaning beautifying and preserving the world, emphasizing balance between humans, nature, and God	(Winarno & Sawarjuwono, 2021)
Jer Basuki Mawa Bea (Success Requires Sacrifice)	A Javanese expression meaning success requires sacrifice, often used to explain contributions to society	(Pujiyono et al., 2017)
Tri Hita Karana (Three Causes of Happiness)	A Balinese philosophy advocating harmony among humans, nature, and God as A key to happiness	(Rosilawati & Mulawarman, 2018)
Bebrayan Agung (Great Togetherness)	A Javanese philosophy meaning do it, but don't overdo it, highlighting simplicity and balance	(Huda et al., 2020)