

## The Existence of CSR Practices in MSMEs: A Study of Traditional Fishermen

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### Abstract

This research explores CSR practices in MSMEs, focusing on the *Makacua* tradition practiced by traditional fishermen in Larea-rea, Sinjai Regency, South Sulawesi. Using a qualitative method with Spradley's ethnographic approach, the study examines how *Makacua* is integrated into the business activities of fishermen. The findings reveal that *Makacua* has been voluntarily practiced for generations as an expression of religious devotion and cultural preservation. The costs of *Makacua* are reflected in economic, social, environmental, and religious activities, not based on profit, but on available resources. Despite its significance, *Makacua* remains a private practice, rarely disclosed due to cultural taboos. This research challenges the assumption that CSR is only applicable to large, financially stable entities, demonstrating that CSR can be effectively practiced even in small-scale businesses with limited resources. The study's implications suggest that policymakers and CSR authorities should broaden their recognition of local CSR models, particularly in the MSME sector, to include practices like *Makacua*. Such models, grounded in social and spiritual values, could enhance CSR participation in grassroots and informal economic settings, which are often overlooked in formal CSR discussions.

**Keywords:** CSR, Makacua, Traditional fishermen, MSMEs, Ethnographic.

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### INTRODUCTION

The issue of *Corporate Social Responsibility* (CSR) was first introduced around 1953 by Howard Bowen through his book entitled *Social Responsibility of Businessman*. Basically, CSR is intended to show that a company or business has a responsibility to provide goods and services (economic), comply with laws and regulations (legal), carry out good and fair business practices (ethical), and contribute to the community and the environment (philanthropic) (Carroll, 1991, 1999). CSR has become an annual agenda or ritual to gain public legitimacy for business activities (Deegan, 2002). However, so far CSR seems to be only practiced by large companies through various CSR programmes such as providing assistance, building public facilities, free medical treatment, scholarships, charity, empowerment and so on. Meanwhile, the role of micro, small and medium enterprises (MSMEs) in the practice of CSR is still minimally appreciated and even neglected by the government and academics.

Traditional fishermen can be categorised as a micro business entity with a form of individual ownership (*Proprietary*) that runs its business activities by utilising

or relying on natural/marine resources. The traditional fishing community is one of the marginalised community groups because it is considered poor and even the poorest among other community groups. The phenomenon of poverty (low income, less competent human resources, and so on) seems to be inherent or a character of the life of the fishing community. The image of fishermen's poverty is actually an irony in this country, considering that maritime resources have high economic potential, which should be utilised to ensure the welfare of fishermen and their families (Mussadun & Nurpratiwi, 2016 ; Apridar *et al.*, 2015; Cahyono & Nadjib 2014, Imron, 2003; Johan, Muflikhayati, & Mukhti, 2013) .

The involvement of traditional fishermen related to CSR still escapes the attention of the government and academics. In fact, the practice of CSR in traditional fishermen's business entities has been around for a long time, just using a different term from the term "CSR" practised by large companies. Although the condition of poverty and the form of individual business (MSMEs) can be a rationalisation for fishermen not to do CSR (if likened to the poverty of fishermen is the same as the condition of companies that experience losses and the assumption that only corporate business forms need to do CSR). However, traditional fishers have their own way of addressing CSR in their business activities. In other words, the difference in business culture between large companies and traditional fishermen allows for differences in their CSR practices.

Hofstede (1980) explains that a culture creates a system or collective values that are different in each group, region, or country. Therefore, CSR practices in each region or group will also have differences or not exactly the same as other regions. In a study conducted by Parks & Vu (1994) showed that regions or communities that embrace a culture/values of collectivism will be more co-operative or caring than communities that embrace individualism. Members of an individualist society will be more concerned with their own self-interest, while members of a collective society will always prioritise helping each other. In other words, the behaviour of people who embrace a collective culture reflects a higher value of social responsibility compared to an individualist culture.

Indonesia is a nation that has embraced a culture of collectivism or more commonly referred to as a nation of gotong royong. Historically, gotong royong is a social product that was born purely from the cultural roots of the archipelago. In the practice of gotong royong, it shows an effort or work that is done selflessly and voluntarily carried out by all people according to the limits of their respective abilities. The community works without remuneration for the common good, ultimately fostering a sense of solidarity, kinship, helping each other, and fostering national unity.

The majority of the people of South Sulawesi (one of the provinces in Indonesia) are Bugis. One culture that has been passed down from generation to generation and is still strongly held or very popular among the Bugis community/individuals is the *Makacua* culture. The *Makacua* action taken by Bugis fishermen reflects the reality of CSR practices in MSME business activities. If traditional fishermen, which is one of the MSMEs that is also synonymous with the image of poverty, are able to implement CSR in their business activities, then this can be a whip of awareness for other MSMEs to want to do the same. Another reason why this research focuses on MSMEs is because more than 90% of businesses in the

world are in the form of MSMEs (Giovanna, Alfredo, & Lucio, 2012; Ibrahim, Jamali, & Karatas-ozkan, 2015; Mousiolis, Zaridis, & Karamanis, 2015; Vives, 2006) . It can be imagined that when these MSMEs in Indonesia, which number around 59 million units, do *Makacua*, then the community and the environment do not need to wait for a helping hand from a public entity of around 600 entities. Therefore, this research will attempt to interpret the *Makacua* practices of traditional fishermen in running their business, while showing that CSR practices are not only carried out by large-scale entities.

### CSR Practices in SMEs

Since the beginning of the 21st century, several researchers (such as Laura Spence, Heledd Jenkins, Sarbutts, Yves Fassin, Antonio Vives, David Murillo & Josep M. Lozano) gave a new perspective to the research world by starting to raise the issue of CSR practices by small and medium-sized enterprises (SMEs). They pointed out that there is a dearth of literature/research on CSR in SMEs, even though the majority of companies in the world are SMEs. They found that the CSR practised by SMEs is different from that practised by large corporations. Most SME businesses are directly managed by the owner, which makes them more independent (responsible for many tasks, both managerial and functional) than larger companies. SME owners tend to think simply or short-term in running a business rather than thinking complexly/strategically about the future of their business. The working conditions in SMEs prioritise collective interests over personal interests and professionalism, and prefer to use organisational and procedural structures that are informal, simple, and flexible so as to reduce cumbersome bureaucratic processes (Fassin, 2008; Jenkins, 2004, 2006, 2009; Murillo & Lozano, 2006; Sarbutts, 2003; Spence, 1999, 2007; Spence, Schmidpeter, & Habisch, 2003; Vives, 2006) .

A survey conducted by Vives (2006) covering approximately 1,300 SMEs in eight countries, found that SMEs have implemented responsible practices by not trying to maximise profits (consciously or unconsciously). Thus, the common view that profit is the sole purpose of business is not evident in SMEs as CSR practices in SMEs prioritise moral commitment over profit maximisation (B. Dincer & Dincer, 2013; Looser & Wehrmeyer, 2016) . In fact, SMEs are unaware and do not take the initiative to disclose and report their social actions (Giovanna et al., 2012) , as do large corporations that make strategic decisions, communicate and report their CSR practices to external parties to optimise profits, image and business reputation (Mousiolis et al., 2015; Nielsen & Thomsen, 2009) .

Ma (2012) explains that large companies try to reconcile the interests of managerial, shareholders, and society when deciding on CSR activities to be carried out. Meanwhile, SMEs are detached from the strategic motive of whether or not the social actions taken will reap economic benefits in the future. Decision-making regarding CSR practices in small businesses is generally influenced by the values, feelings, religious beliefs, and wisdom of the owners (B. Dincer & Dincer, 2013; Mousiolis et al., 2015; Murillo & Lozano, 2006; Nejati & Amran, 2009; Nielsen & Thomsen, 2009; Spence, 1999; Tantalo, Vanevenhoven, & Caroli, 2012) .

From the explanation above, it is known that CSR practices are not only carried out by large companies but also by small and medium enterprises (SMEs). The reason why this study raises the issue of CSR carried out by traditional fishermen is because previous studies that raised CSR issues in business entities were

still in the order of small, medium and large businesses. In other words, CSR activities in micro-businesses have not yet become a concern of academics to be raised as a research issue whose results are expected to help the development of micro-businesses in the future. Therefore, the existence of the Larea-rea traditional fishermen business entity as a micro-enterprise (MSME) is one aspect of novelty in this research. In addition, from a literature development perspective, this study contributes specifically to the community-based CSR literature through an ethnographic approach, which remains underexplored in management and business studies.

## METODOLOGY

This research adopts a qualitative-interpretive method to explore the subject in depth and capture the meanings constructed by participants. Using the qualitative-interpretive method, this research seeks to interpret phenomena or events related to the *Makacua* practices of Larea-rea traditional fishermen in their business activities. The phenomenon is explored using an ethnographic approach. Ethnographic studies are used to interpret patterns of life or human behaviour in their culture. The basic assumption of this approach is that humans always establish relationships with other humans. Interactions that occur over an extended period of time will eventually shape a culture, which is then expressed through external behaviour (Speech and Action).

Researchers adopted the Spradley (1980) model ethnography approach which consists of 12 steps to understand the *social setting* of the culture under study. The steps or stages of ethnographic research recommended by Spradley, namely: choosing a research site, conducting participant observation, making ethnographic notes, making descriptive observations, making cultural domain analyses, making focused observations, making taxonomic analyses, making selected observations, making componential analyses, making cultural theme analyses, revealing cultural meaning findings, and writing ethnography.

The research site observed in this study is Larea-rea fishing village located in Sinjai Regency, South Sulawesi. The research data collection was conducted by relying on the observation results. The researcher conducted unstructured (non-formal) interviews with key informants to ask about things that were difficult for the researcher to understand. The determination of key informants used *snowball* sampling technique (selected based on recommendations from members of the Larea-rea fishing community). Researchers took notes or recorded every word, action, and information considered important during observations and interviews to make it easier when writing research results.

## RESULT AND DISCUSSION

In the business world, CSR can be practised by both large and small businesses. Although most people only understand the practice of CSR only occurs in the business setting of large companies. However, traditional fishermen as one of the MSMEs with a form of individual ownership (*proprietary*) have practised CSR, which they are more familiar with *Makacua*. *Makacua* refers to the generous or philanthropic attitude of a person who always uses his time, energy, thoughts, and property to help others. This study has interpreted four aspects related to the



existence of *Makacua* practices within the business activities of traditional fishermen in Larea-rea, namely: the essence and origins of *Makacua*, the cost projection of *Makacua*, the basis for cost allocation, and the disclosure of *Makacua* practices.

### The Essence and Origins of *Makacua*

The practice of *Makacua* is carried out voluntarily by traditional fishermen in Larea-rea. They sincerely help one another without expecting any specific return or reward from others. Corporate business owners, by contrast, often engage in CSR activities to capitalize on the "halo effect" embedded in such initiatives, seeking increased profits, stronger branding, elevated social status or reputation, and long-term economic benefits for their businesses (Chernev, 2015; Cho & Kim, 2012; Galbreath, 2010; Hong & Liskovich, 2015; Lin, Yang, & Liou, 2009; Orsato, 2006; Romney & Steinbart, 2015). Traditional fishermen, on the other hand, engage in *Makacua* as a reflection of their human nature and their responsibility to sustain the ecosystem they live in. This shows that traditional fishermen do not concern themselves with the potential losses or costs incurred through *Makacua*, as long as they believe their actions will ultimately result in collective well-being.

The foundation of *Makacua* lies in the fishermen's adherence to religious teachings and ancestral cultural traditions. Dincer & Dincer (2013) and Nejati & Amran (2009) argue that religious guidance significantly influences CSR decisions among SME owners. Similarly, Ibrahim et al. (2015) suggest that in developing countries (such as Egypt), CSR practices by SMEs are often rooted in cultural traditions and religious beliefs. Mousiolis et al. (2015) further explain that CSR decisions in small businesses are not solely based on financial motives (such as returns or profit growth), but also involve non-financial considerations. SMEs tend to be more flexible in making decisions based on the owner's beliefs, internal wisdom, and personal values, although they often face resource constraints. In contrast, large corporations may have abundant resources, but their managers typically lack the freedom to act based on personal convictions.

### *Makacua* Cost Projection

Key informants in this study stated that they did not perceive any expenses when carrying out *Makacua* practices. Therefore, the researcher attempted to project the costs of *Makacua* based on the collected data, to illustrate that, in essence, the traditional fishermen's business activities do involve certain costs when analyzed through a modern accounting lens. These projected costs include economic, social, environmental, and religious activities

1. **Cost projection in economic activity.** In the business activities of Larea-rea traditional fishers, the projected *Makacua* costs associated with economic activities include the cost of buying/selling assets, the cost of maintaining assets, the cost of consumables, the cost of selling fish, the cost of transporting goods, the cost of transporting fish to the auction. The cost of purchasing or selling assets can be in the form of boats, engines, nets, and other equipment. In the process of buying and selling assets between fishermen, fishermen often do not determine the price based on the fair value or market price of the asset, but rather adjust the financial capability of the prospective buyer. Vice versa, if the fishermen act as buyers with sufficient financial capability, the traditional

fishermen's assets to be sold are valued according to fair value or even exceed fair value.

The cost of asset maintenance and upkeep can include the cost of checking the engine, repairing the net, painting the boat, renting tools, and washing the boat. Basically, in this care and maintenance process, the fishermen work together according to their respective abilities. This can minimise their expenses, for example, when checking or repairing the engine, the fishermen do not have to hire a professional technician because they are helped to repair the engine by other fishermen who are good at repairing engines. Similarly, if a fisherman who understands the engine wants to repair his net but does not understand how to knit the net, other fishermen will be ready to help him too.

The cost of consumables consists of fishermen's consumption supplies while at sea, block ice supplies, and boat fuel oil (diesel) supplies. Traditional fishermen often share their consumption with other fishermen, they often give the remaining ice to fishermen in need rather than just letting it melt, and they also do not hesitate to give diesel to fishermen who run out or need additional diesel to go to sea or return to land.

The cost of selling fish can be assessed in terms of the time sacrificed when selling fish caught by the fishermen themselves, fish bought and then resold, or entrusted by others. Fishers are also willing to pay a lower price if the person who buys their fish is a known person or a *Pa'palele* (fish seller).

The cost of transporting fish is usually not given in the form of money but the transporters take the fish themselves in the basket. If those who help transport the fish are fellow fishermen then the fee is free or free of charge. This shows that there is a conversion of costs that should be incurred into income (*Dalle'*). This condition actually often makes fishermen who are helped become willing to help other fishermen even though it is not in the same form as the assistance they have received.

2. **Cost projection in social activities.** The projected costs of *Makacua* that take place in the social activities of fishing business entities include the cost of mutual assistance, the cost of monitoring fishing boats at sea, the cost of monitoring boats on the riverbank, the cost of communication with other fishermen, the cost of information about the presence of fish, the cost of exchanging experiences (*Ma'domeng*). Mutual assistance costs include helping fishermen whose boats have problems or sink, towing boats that do not use engines or whose engines are damaged (*Ma'tonda Lopi*), and giving way to boats that want to enter or leave small rivers (*Calo-Calo*).

A participant shared a story illustrating the strong social bonds among traditional fishers. When a fellow fisher and his boat were struck by waves and began to sink, another fisher chose to risk his own boat to save him. Asked why he made such a sacrifice, he replied that while a boat could be rebuilt, a human life could not. This account reveals a value system in which human life is prioritized over material assets, reflecting an embedded sense of moral responsibility within the fishing community.

Another participant reinforced the strong sense of solidarity within the fishing community by explaining that fishers are accustomed to helping one another in meeting their business needs. When a fisher's boat engine breaks

down, others often assist in repairing it. If the engine fails at sea, fellow fishers will help by towing the boat back to shore. As one participant put it, “especially when someone’s engine breaks down, we always help each other.”

The cost of monitoring is the sacrifice of energy and time to monitor the whereabouts of other fishermen as a form of attention and concern for the safety of fellow fishermen. The cost of monitoring boats on the river is done to ensure that parked boats are in a safe condition. Communication cost refers to the cost of calling and waiting for fishermen before leaving for the sea and returning to land. The cost of information on the whereabouts of fish indicates the sacrifice of income sources to other fellow fishermen. The cost of exchanging experiences through *Ma'domeng* or playing cards every night consists of the cost of sharing cigarettes, cakes, coffee, fishing knowledge, and skills.

This suggests that competition is virtually absent among these fishers. On the contrary, they actively support one another in conducting their daily business activities. For example, if ten boats depart for the sea, they are expected to return together as a group of ten. Traditional fishers are accustomed to prioritizing collective interests, driven by the belief that it is nearly impossible to run their operations alone. Tasks such as lifting engines, pushing boats, or tying them at the dock all require cooperation. When asked about competition among fishers, one participant explained: “There is no competition. We help each other. Even when we return from the sea, we gather, talk, and play dominoes. That’s usually when we finish operating around 8 or 9 p.m. After that, we rest, and at around 4 a.m., we head back to the sea.”

3. **Projected costs in environmental activities.** The projected environmental costs consist of the cost of keeping the ocean clean, the cost of reporting environmental damage, and the cost of releasing small fish. The cost of keeping the sea clean can be seen in the amount of time, energy, and fuel sacrificed to pick up marine debris. The cost of reporting destruction occurs when fishers choose to abandon or delay fishing in order to report something to the officer, which reduces or interrupts their fishing time. The cost of releasing small fish is the sacrifice of economic benefits due to releasing fish that are considered small or not yet ready to be caught.
4. **Projected costs in religious activities.** The projected *Makacua* costs related to fishermen's religious activities are in the form of alms in the form of fish catches, zakat assets, inviting fellow fishermen to pray, and thanksgiving (*Ma'panre-anre*) for sustenance or *Dalle'* from God the Most Provident.

The cost of alms in the form of fish given to the surrounding community. Participants explained that engaging in Makacua practices—such as giving or exchanging fish catches—was believed to bring about smoother and more abundant sustenance. One participant stated, “When we are at sea, we give fish to each other. It’s something common and often done, especially because doing so helps bring in more blessings.” Another participant shared that fishers regularly share their catches, especially with those who have caught little or none at all: “Usually, after we finish fishing, if someone hasn’t caught anything or only a small amount, we give them some of our catch—whatever kind of fish they prefer.” These practices show that Makacua is not only a form of mutual support but also contributes indirectly to the continuity and resilience of traditional fishers’ business activities.

The cost of asset zakat is usually incurred when fishermen have sold their assets. Conversely, when fishermen have bought assets, they make small thanksgiving events (*Ma'panre-anre*) by calling relatives or neighbours to eat together. This is done as a form of gratitude for the sustenance that has been given by God. The cost of Hajj and Umrah means that there is an encouragement for every fisherman to work hard in fishing in order to immediately perform the Hajj and Umrah. This shows that Hajj and Umrah are related to the fishermen's business. In addition, inviting or advising fellow fishermen to always pray in congregation also costs money. Fishermen are faced with the choice of continuing to go to sea by leaving congregational prayers or performing congregational prayers but missing the opportunity to catch fish. This is the opportunity cost that must be borne by fishermen if they choose to pray in congregation. Although some fishermen admit that their income is not disturbed when prioritising congregational prayer

### **Makacua Costing Basis**

As we know, the practice of CSR in large companies has become an annual tradition or ritual, using the profits earned in the previous year as a source of implementation costs. On the other hand, traditional fishermen do not make social responsibility a ritual but are carried out at any time according to the needs or conditions that lead their conscience to carry out the *Makacua* action. In this sense, traditional fishermen perform various acts of *Makacua* purely because they feel they should do so, not because they are forced or expect something in return from the people they have helped.

Participants emphasized that they are unable to adopt CSR systems commonly used by large corporations, as such frameworks are incompatible with the Bugis cultural values that have been passed down for generations. As one participant stated: "We've been doing things this way for a long time. We can't wait for profit, because it's not our way. We can't follow a system that requires profit before giving back to the community. For example, if I want to give away fish or something else, I can't wait for profit or approval from others. We simply can't do that."

Furthermore, the implementation of CSR in large companies adjusts to the company's profit, which is the *cost driver*. In the sense that the greater the profit generated by a company, the greater the CSR costs that will be charged (about 3% per year). This CSR will be delayed when the company claims or reports that it has suffered losses in its business activities, so that indirectly the community also bears the company's losses.

From the explanation above, it can be understood that the rules of the game of CSR practices in large companies are different from the *Makacua* practices of traditional fishermen. Large companies tend to run their business with the ambition to earn as much profit as possible. The greedy nature of the company seems to be covered by the concept of CSR charging from the profit earned so that the greater their profit, the greater the CSR costs will be incurred. Traditional fishermen, on the other hand, do not use profit as a reason to perform social responsibility or *Makacua* actions, but only based on feelings or at will of the owner. The financing of traditional fishermen's *Makacua* actions can be in the form of labour or material.

### **Disclosure of Makacua Practices**



In the daily reality of Larea-rea fishing village community, they very rarely reveal all the *Makacua* practices carried out except to their own families. They feel ashamed (*Masiri'*) if they tell their own *Makacua* actions so far, it is even considered taboo to reveal their own *Makacua* actions. This is what distinguishes *Makacua* from CSR carried out by companies which are characterised by disclosure or broadcasting to the public about their CSR activities (Domenico, Laura, & Maurizio, 2013) .

Participants expressed that fishers do not feel the need to publicly announce their good deeds, as trust forms the foundation of their social relations. They believe that acts of help or *Makacua* will naturally occur when needed, without requiring formal acknowledgment or disclosure. As one participant explained: "If someone performs *Makacua*, there is no need to report that they have helped or contributed. Here, we rely on trust. That person will be self-aware. Once trust is lost, it is very difficult to regain."

The artisanal fishers disclose or report verbally their *Makacua* action, and sometimes in writing if they deem it necessary (such as in relation to debts) to avoid misunderstandings in the future. However, the written record is only informed to the family at home. Most acts of *Makacua* that have been committed by someone are revealed because the recipient of the act of *Makacua* or the person who saw the incident firsthand tells the surrounding community about the kindness or help they have received or seen. This reality shows that business actors such as traditional fishermen (MSMEs) still feel that disclosure is not important to do.

Similar findings were revealed by More (2016) that SMEs in Hong Kong do not feel the need to communicate their CSR explicitly, because they prefer to adopt the *low-profile* principle so that publicising CSR awards and achievements is considered bragging, and not in line with Chinese culture. Tantalo *et al.* (2012) explained that CSR implemented in SMEs is mostly tacit. Thus, SMEs are sometimes perceived as ignorant of social responsibility activities (see Jenkins, 2006). It can be said that SMEs do not fully realise the importance of communication (reporting) about CSR practices to the public, and do not use these activities in communication strategies to build business reputation (C. Dincer & Dincer, 2010).

Fassin (2008) also argues that the essence of CSR lies not in formalisation with reports and certifications, but in the implementation of responsible business practices. Fassin concludes that reports do not represent a validation of a company's CSR activities, nor can they be evidence of actual ethical behaviour. Fassin also emphasised that even if many SMEs do not report, it cannot be a basis to judge that they are not involved in CSR activities. In fact, SMEs themselves may not recognise the term "CSR" or the concept of social responsibility but have unconsciously practised the concept for a long time (Giovanna *et al.*, 2012; Nejati & Amran, 2009) .

## CONCLUSION

This study's findings highlight that the implementation of Corporate Social Responsibility (CSR) is not always dependent on the size of the business, profit margins, or the economic status of the business actors. The *Makacua* practice by traditional fishermen demonstrates that social responsibility can be meaningfully integrated into business activities, even with limited economic resources. This challenges the conventional belief that CSR is only applicable to large and financially established entities. The *Makacua* practice carried out by the Larea-rea traditional fishermen exemplifies how CSR can exist outside of large corporations, and it

underscores the relevance of local CSR models. Unlike typical CSR models, *Makacua* is voluntary and rooted in religious devotion and the preservation of ancestral cultural traditions. Its costs are reflected in economic, social, environmental, and religious activities, and it is not based on profits but carried out whenever possible according to the available resources.

In terms of transparency, *Makacua* remains a practice that is generally not publicized and is often performed privately, known only to family and the immediate community. This reflects that the primary values motivating this practice are spiritual and social in nature, rather than economic or formal. Overall, the *Makacua* practice exemplifies the efforts of traditional fishermen to continuously do good, prioritize compassion towards others and the environment, and serve as a form of devotion grounded in the awareness of the greatness and power of God.

*Makacua* has highlighted the existence of CSR practices within MSMEs—especially those considered economically marginalized—challenges the dominant assumption that only resource-rich entities can meaningfully engage in social responsibility. This contributes to the broader discourse of inclusive and culturally contextual CSR. Therefore, policymakers and CSR authorities should give greater attention to the MSME sector, which is often excluded from formal CSR discussions. Recognizing and empowering local CSR models such as *Makacua* can become a catalyst for wider CSR participation, particularly within grassroots and informal economic settings.

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