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Indonesian-Thailand Corporate Social Responsibility (CSR) Practice within the Cultural Preservation Framework: A Comparative Study

Ershad Selesa[1], Abdullah Chelong[2], & Ruslee Nuh[3]
[1 2]Depatment of Human and Social Development, Faculty of Liberal Arts
Prince of Songkla University, Hat Yai Campus
[3]Department of Islamic Business and Innovation, Faculty of Islamic Sciences
Prince of Songkla University, Pattani Campus
Email: ershad.selesa@gmail.com

ABSTRAK

Berawal dari akar budaya yang berbeda, pelaksanaan Tanggung Jawab Sosial Perusahaan (CSR) di Indonesia dan Thailand menunjukkan orientasi yang sama terkait akuntabilitas sosial dan nilai-nilai budaya lokal. Kedua negara menerapkan pendekatan yang berbeda, namun keduanya mengakui manfaat CSR. Artikel ini mengkaji analisa yang menekankan perbandingan penyelenggaraan praktik CSR pada konteks pelestarian budaya di kedua negara. Melalui studi perbandingan ini, artikel ini juga mengeksplorasi pendekatan praktik CSR di Thailand dan Indonesia. Studi menunjukkan bahwa kegiatan CSR seperti pendanaan program budaya, mempromosikan solidaritas sosial dan pemahaman komplementer yang sejalan dengan tujuan pembangunan nasional. Telah jelas bahwa CSR dalam pelestarian budaya tidak hanya digunakan sebagai platform untuk tanggung jawab korporat, tetapi juga sebagai katalisator untuk pengembangan budaya berkelanjutan dan kemajuan sosial di kedua negara.

Keywords: Tanggung jawab sosial perusahaan, pelestarian budaya, studi perbandingan

ABSTRACT

Despite having distinct cultural origins, corporate social responsibility (CSR) practice in Indonesia and Thailand holds a common perspective on social responsibility and regional cultural values. Consistently using different strategies, each country recognizes the beneficial effects of CSR. This article provides an analysis that emphasizes comparing CSR management within the context of cultural preservation aspects across both countries. Adopting a comparative study, this paper also explores CSR practice approaches in Thailand and Indonesia. Studies indicated that CSR activities such as funding of the cultural programs, promote social solidarity and complementary understanding that are in line with national development objectives. It has been apparent that the CSR within culture preservation is not only being utilized as a platform for corporate responsibility, but rather a catalyst for sustainable cultural development and social progress in both countries.

Keywords: Comparative study, corporate social responsibility, cultural preservation

A. INTRODUCTION

The origins of modern CSR were developed by Howard R. Bowen in 1953 in his work titled The Social Responsibility of the Businessman. Since Bowen's work specifically explored the doctrine of social responsibility, in a way it is easily discernible how he influenced the modern and serious discussion of the topic (Carroll, 1999). It was during the 1990s and 2000s that CSR shifted its focus away from solely addressing social and economic issues to encompassing environmental sustainability, cultural preservation, and governance (Carroll, 1991; Jamali & Neville, 2011; Porter & Kramer, 2011). Empirical studies have not nailed down a clear association of CSR and boosted business perks, instead of it is often viewed as a savvy tactic for

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enterprises to snag extra economic edge (Bhardwaj et al., 2018). Across Southeast Asia, particularly in Indonesia and Thailand, the way businesses roll out CSR is deeply shaped by the local cultural scene and time-honored traditions. Such CSR initiatives in Indonesia strive to encourage sustainable growth and preserve local culture. Cultural preservation has been incorporated into the CSR strategies of companies such as Astra International, Telkomsel, and Pertamina (Astra International, 2024; Pertamina, 2024; Telkomsel, 2024). These parties seek to encourage a sense of cultural pride and identity among people by emphasizing the significance of incorporating ethical standards and indigenous customs into their operations. Furthermore, adopting CSR in Indonesia typically necessitates collaborations between big enterprises and grassroots organizations to address societal issues, such as cultural preservation and generating economic possibilities (Yasir et al., 2022).

Meanwhile, "Sufficient Economy" idea, which promotes sustainable living and moral business practices, is one of the local vibes and customs that influence CSR practices in Thailand (Ministry of Foreign Affairs, 2016). Over the last 10 years, Thai companies have been more aware of the importance of aligning their corporate social responsibility initiatives with the local way of life. This has allowed them to create connections and establish bridges with communities. Leading players in the public sector, such as Thai Airways, the Petroleum Authority of Thailand (PTT), and Siam Commercial Bank (SCB), are leading these efforts (PTT, 2018; SCB, 2024; Thai Airways, 2019). According to Sumano & Sompol (2021), their efforts not only boost local communities but also establish them as genuine insiders in their communities.

Both countries nevertheless are still striving to let CSR genuinely resonate with local populations. These strategies occasionally appear to be nothing more than savvy advertising gimmicks instead of sincere attempts to deliver substantial social impact (Synergy Pro, 2025). It therefore requires appropriate handling involving stakeholders along with the current of globalization by shaping the business landscape and understanding the interaction between commercial business practices and the preservation of local culture. This comparative study aims to explore how CSR in Indonesia and Thailand may provide cultural preservation while striving to uphold sustainable development commitments. The current study therefore attempts to explore comparisons of CSR management in the context of preserving preserved cultures while remaining committed to sustainable development. It aims to answer the following research questions such as what approaches both countries employ in retaining their cultures? Lastly, how does CSR management differ across both countries regarding the cultural preservation framework for sustainable development?

B. LITERATURE REVIEW

As we shift to an inclusive socioeconomic future, cultural conservation is a crucial component of society as it retains and upholds various cultural values for the next generation. According to Vadrucci (2025), it is not only material in nature rather it is a series of provided ideas, tenets and values that maintain collective memory, mutual recognition, cultural identity, discourse and people's ingenuity which are all regarded as being of great relevance at the individual level, for local people, areas and the nation. However, the growth of tourism, the fading of cultural diversity, climate change, and demands for increasingly worldwide development have laid a growing strain on cultural preservation and its fundamental function as a cornerstone that reinforces social cohesiveness, a common sense of community, cultural robustness and promotes connectivity with the territory (Vadrucci, 2025). Additionally,

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deliberate attempts to preserve, protect and improve communities' tangible and intangible cultural heritages are included in the context of cultural conservation. Within the midst of globalization and environmental issues, it suggests an interdisciplinary strategy that encompasses archeological, sociological and environmental viewpoints by integrating historical, artistic and social values (Sanmee, 2025).

In countries with such a wide mix of cultures, cultural preservation becomes even more important part of keeping up national identity. Cultural preservation aims at the maintenance and strengthening of a country's cultural heritage, identity and diversity. International collaboration, community initiative, and administrative measures must all be brought together to protect cultural customs, traditions and relics for future generations (Saputra, 2024). In order to ensure the knowledge and cultural traditions are disseminated across generations, cultural preservation is imperative in the context of globalization (Chen & Fu, 2015; Hiswara et al., 2023). Since globalization has both positive and negative impulses, it allows for the exchange of cultural knowledge, ideas and practices across societies which in turn leads to greater cross-cultural knowledge. It poses, at the same time, a set of threats to its preservation such as the western perverted culture that might ruin local wisdom (Noorawhita, 2021).

Though they are not exactly the same, cultural conservation and preservation are related. Preservation emphasizes keeping the cultural heritage intact in its original form whereas conservation focuses on managing and employing cultural resources responsibly so that they can adapt and develop alongside community (Ashworth, 1997; Pérez-Gandarillas et al., 2024; Sanmee, 2025). Studies by Jokilehto (1986) and Avrami et al. (2000) have comprehensively addressed the issue of the difference in conservation and cultural preservation which underlines the congruence of preservation and adaptation. These approaches comprise restorative conservation which entails returning a place to its known previous state and preventative conservation which concentrates on reducing degradation risks before they arise. Cities around the world like Rome, Kyoto and Delhi have effectively incorporated these conservation techniques into their urban development plans setting standards for preserving historical integrity while meeting modern demands (Avrami et al., 2000; Jokilehto, 1986; Wankar, 2023). The figure below can make it easier to see the intersection of conserved and preserved cultures.

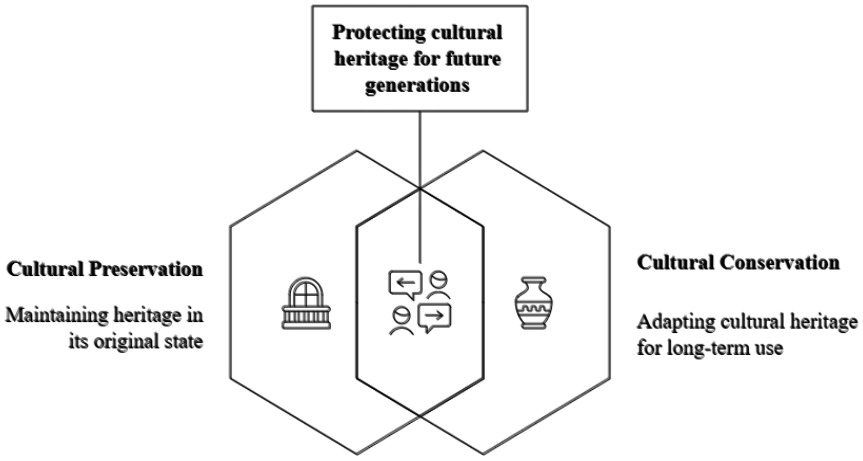


Figure 1. Intersection of Cultural Preservation and Conservation Diagram
Source: Author's Literature Review Recap

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The topic of CSR within the cultural preservation framework earlier has been thoroughly written about. Fatima & Elbanna (2022) claim that the CSR actualization depends on a knowledge of its multi-level impact, which encompasses broader social and cultural dimensions. They enable identifying contextual factors that may assist or hinder CSR practices and outcomes. Additionally, studies conducted in developing nations which often have unique and varied cultural contexts, are mentioned as being crucial to comprehending how CSR practices may be modified to support cultural validity and preservation. (Fatima & Elbanna, 2022). A rather unique finding emerged from a Germany International Cooperation Agency partnered with the Asian Institute of Management in 2011 which stated concerns from several Southeast Asian countries regarding issues that need to be addressed such as the perception of Western values and ideas as being contrary to local culture and religion (Herrera et al., 2011). It is understandable that the CSR practices of those communities that still adhere to local wisdom uphold the preservation of their culture. Another study is the finding by Pimpa (2013) who claimed that CSR practices carried out in developing countries such as the Lao People's Democratic Republic direct social development aspects towards cultural heritage preservation. Previous studies have suggested that CSR practices engaged in by concerned organizations embrace cultural preservation as an element of their sustainable development goals.

Fordham et al. (2017) stated the scope of CSR has been expanding to absorb new ellements of social expectations. While the ideas of CSR and Sustainable Development Goals (SDGs) emphasize analogous characteristics, their approaches diverge (Vargas-Merino & Rios-Lama, 2023). Sustainable development has a macro perspective aligned with the United Nations agenda as its widespread adoption has changed society's expectations of enterprises moral obligations (ElAlfy et al., 2020; Vargas-Merino & Rios-Lama, 2023; Ye et al., 2020). While CSR only focuses on enviromental-sociel interaction and interrelation between various stakeholders and cooporation aspects (Fordham et al., 2017). SDGs comprise 17 objectives and 169 targets addressing several challenges pertinent to sustainable development, including poverty, economic stability, climate change and gender inequality among others (Xia et al., 2018). The concept of CSR's relevance to sustainable development can be illustrated, for instance through the implementation of CSR practices that focus on culture, women's welfare, and their inclusion in the labor market, all of which contribute to SDG 5 on gender equality (Vargas-Merino & Rios-Lama, 2023).

C. METHOD

The present study is designed to explore and comprehend the meaning of the given social issue within specific group (Creswell, 2013). It is, accordingly, appropriate to employ a qualitative approach. The data collection method involved using secondary sources which were obtained from documents articles, annual reports, journals, cultural program publications and books along with a deductive strategy to analyze the management of CSR practices within the cultural sector in Indonesia and Thailand (Saunders et al., 2023). It allows researchers to conduct targeted comparative analysis of CSR practices in Indonesia and Thailand based on theoretically compatible indicators. As such, this study is able to identify similarities and differences in cultural CSR management models in two national contexts.

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D. FINDINGS AND DISCUSSION

Indonesia and Thailand each have their own distinctive ways of preserving cultural landmarks through CSR practice. The authors explore the dimensions being compared in the CSR practices in both countries. These encompass legal liability, preservation targets, relevant community engagement, outcome measurement, impact metrics, and sustainability link. To establish the context for the ensuing comparison, an overview of CSR practices in the context of cultural preservation is also provided.

1. Overview of CSR Practice within the Cultural Preservation in Both Countries.

The majority of CSR efforts throughout Southeast Asia have primarily focused on Philanthropic Activities and Community Empowerment for years. there has however been increasing interest in utilizing cultural preservation as a core component of CSR Strategy specifically in the sectors or industries that rely heavily upon the ability to connect with their customers and support their local communities through heritage and traditions (Anggusti et al., 2025). CSR practices have grown in both countries with the goal of preserving local culture through the restoration of cultural heritage sites, the documentation and conservation of indigenous knowledge, and the support of artisans with traditional crafts and their cultural significance. The cooperation among governments, NGOs, academic institutions and local communities indicate how far we have progressed towards multi-stakeholder engagement to ensure long-term, sustainable cultural preservation (Fraunhofer IMW, 2020; Suriyankietkaew et al., 2025).

CSR is now required in Indonesia particularly for businesses in the natural resources industry. Enterprises must implement and report on CSR activities in accordance with the Limited Liability Company Act (Law No. 40/2007) and related regulations with penalties for non-compliance (Anggusti et al., 2025; Slikkerveer, 2019). Such policies that recognize the critical role of indigenous agencies and knowledge such as "gotong royong," and their relevance to Sustainable Development is recognised by governmental policies, further supporting the Cultural Preservation aspect (Djufri et al., 2022; Slikkerveer, 2019). On the other hand, in Thailand, CSR is mostly influenced by Cultural factors, Governmental supports and awards or other forms of recognition within society (Anggusti et al., 2025). Although, SET encourages Enterprises to report their CSR activities, the motivation of Enterprises for doing so largely lies in an improvement to their image and goodwill resulting from reporting CSR Activities (Virakul et al., 2009). The legal protections for cultural heritage are found within the Ancient Monuments, Antiques and Objects of Art Act (B.E. 2504) which gives the responsibility for these types of assets solely to the Fine Arts Department and establishes detailed rules concerning ownership, trade and export of cultural heritage items (UNESCO, 2025). It is clear that the legal framework for CSR and cultural preservation differs considerably within Thailand and Indonesia.

2. Comparative Study Analysis

This present paper aims to compare CSR practices within the cultural preservation framework for sustainable development. Earlier empirical studies on CSR and cultural preservation in Thailand have employed a variety of methodologies, for example, qualitative case studies, community-based participatory research, mixed-method surveys and digital ethnography. The authors attempted to compile all related articles and journals which were later

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used to create comparative metrics. Both Indonesia and Thailand, countries blessed by plentiful cultures and rapid development, consider cultural preservation increasingly crucial, particularly within the framework of CSR engagement and sustainable development. Tangibles include physical assets such as temples and traditional architecture, whereas intangibles encompass cultural practices through customary knowledge, rituals and handicrafts that create barriers against urbanization and globalization. CSR strategies will develop along with sustainable development goals but will also involve focus on developing an empowered community, developing local identity and promoting cultural heritage along with a careful approach to preserving traditional wisdom (Suriyankietkaew et al., 2025).

Tourism functions as one of Indonesia's economic backbones but it generates multiple obstacles which threaten the protection of cultural heritage sites (Lewis, 2018; Mardhani et al., 2021). The tourism industry now focuses its CSR practice on community-based tourism (CBT) and heritage site management and indigenous cultural integration into tourist experiences. Research by Kriswibowo et al. (2025) at Borobudur World Heritage Site demonstrates how Community-Based Spiritual Tourism (CBST) and collaborative governance between government entities and corporate stakeholders and local communities create value. Ethnographic research demonstrates that local communities protect their environment through eco-spiritual practices which include sacred-water ceremonies and tree protection initiatives. The Collaborative Inter-Actor (CIA) framework provides a solution to achieve economic sustainability with cultural preservation and environmental protection (Kriswibowo et al., 2025). The CSR initiatives in Yogyakarta and West Java support halal tourism which unites religious values with sustainable practices to protect sacred sites and create employment opportunities for locals (Jaelani et al., 2025). Furthemore, tourism may transform rituals and performances into cultural commodification for example Balinese dances made for tourists, but research shows that local people often negotiate these changes, weighing the economic benefits against the need to keep things real and spiritually important (Hwang, 2024; Marbun et al., 2025).

Thailand is a tourism heaven globally cultural tourism is its one of major allure (Sirivadhanawaravachara, 2024). CSR in this sector concentrates on empowerment of the community, creative tourism and protection of the tangible as well as intangible heritage. Creative tourism in Ban Chiang such as the Ban Chiang World Heritage Site, creative tourism initiatives are affected by a Community Capitals Framework (CCF) that capitalizes on natural, cultural, human, social, political and financial capitals and builds toward capacity (Suriyankietkaew et al., 2025). Community-based enterprises provide pottery workshops, indigo-dyed cloth weaving and are building to provide home-stays to generate income and preserve tradition. It also incorporates the participation of government and academic institutions in sustainable tourism development. In Thailand, CBT development model such as Chulabhorn Pattana 9 and Nong San communities emphasize on locals taking the lead in tourism (Rungchavalnont, 2022). These projects emphasize saving the environment, waste management and the passing on of traditional crafts, while ensuring that economic advantages flow to the community. In addition, the monetization of culture for visitors is a source of concern when it comes to of commodification. However, empirical study demonstrates that locals actively negotiate the bounds of participation, adjusting rituals and crafts to tourist expectations while preserving authenticity (Hwang, 2024; Marbun et al., 2025).

Indonesia's economic system and cultural fabric are heavily reliant on agriculture. Sustainable agricultural practices, biodiversity conservation, and the preservation of heirloom

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crop varieties are often given top priority in this area's CSR practices. As native populations retain traditional paddy rice farming cultivation practices in the Krayan Highlands of North Kalimantan which support biodiversity and guarantee food availability. These methods are closely linked to cultural legacy and climate adaptation, and more than 40 different types of rice are cultivated. CSR makes it easier to document and promote these methods as models of ecologically responsible farming as applied by the non-profit organization World Wildlife Fund in partnership with local and foreign business entities (WWF-Indonesia, 2019). Then, International and domestic corporations deploy CSR schemes to build farmers' capabilities, advance gender equity, and foster ethical supply networks (Famiola et al., 2022). Such ways endure and resonate with traditional codes like gotong royong (collective assistance) and are regarded as continuations of established communal traditions.

Nonetheless, agricultural sector of Thailand functions as the linchpin of economic driver which supports rural development and protects traditional cultural practices. The agricultural sector implements CSR methods which focus on business partnerships and organic farming practices and cultural heritage integration into agricultural tourism initiatives. The businesses Akha Ama and Doi Tung and Hilltribe Organics work with ethnic minority farmers to provide vocational support and market access and ownership stakes (ESCAP, 2024). The initiatives support traditional practices of ancestors while preserving local heritage through environmentally friendly agricultural practices. According to Khamung (2015), the Chiangkhan district combines sustainable farming practices with local cultural preservation through its agritourism initiatives which support traditional events and handmade crafts and historic structures. The combination of organic farming with self-sufficiency practices and natural area protection enables farmers to achieve better financial stability and cultural preservation.

By supporting traditional crafts and creative industries, the manufacturing industry sector demonstrates its CSR commitment to cultural preservation. To educate children about the batik legacy, the Indonesian Batik Foundation and Museum Batik in Pekalongan act in concert with educational establishments. The Ministry of Industry provides training and certification programs to batik artisans while UNESCO's intangible cultural heritage list recognition has attracted more CSR funding for batik protection and promotion (Saputra, 2024). Unilever Indonesia and Astra International along with other companies have made cultural preservation a part of their sustainability initiatives by backing local artisans and promoting traditional crafts and embedding cultural values into their CSR outreach programs (Astra International, 2024; Unilever, 2024). In Thailand, however, manufacturing enterprises roll up their sleeves with CSR practices that lend a hand to cultural preservation, community upliftment, and green well-being (Jeon & Nam, 2022). For example, Tata Steel's Community Development programs focus on promoting religion, education, local customs, and cultures, and support marginalized groups and small grassroots businesses as part of its CSR practice (Tata Steel Thailand, 2025). In addition, Hino Motors Manufacturing supports efforts to preserve and develop traditional practices of Thai culture so that these continue to be an important part of Thai society for many years to come (HINO, 2021).

To facilitate ease of comprehending the comparative analysis, the following is a matrix table summarizing the CSR practices of both countries within the cultural preservation framework.

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Table 1. Summarizing of Comparative Study

No	Dimension	Indonesia	Thailand
1	Legal liability	CSR mandated by legislation in certain areas and penalties for disobedience.	No specific legal requirement, government encouragement and incentives.
2	Cultural preservation target	Indigenous arts and knowledge, crafts, rituals, traditional crops and religious heritage	CBT, festivals, creative industry, ethnic crafts and culinary heritage
3	Community engagement	Indigenous stewardship and women empowerment generally	Ethnic minority engagement and inclusive business
4	Outcome measurement	Socio-cultural and economic	Socio-cultural, economic and environmental
5	Impact matrics	Preservation outcomes and economic empowerment	Cultural revitalization and farmer capacity building
6	Sustainability link	Aligning culture with the national identity protection	Aligning culture with economic viability

Source: The authors' comparative analysis summary.

Increasingly, the confluence of literature uncovered the value of CSR practices in cultural and traditional preservation as well as supporting its role in sustainable development. That collaboration led by the community, with local context sensitivity and alignment of cultural value and wish drivers is the most viable approach. However, challenges remain regarding moral ambiguity, imbalances of interest, and the risk of commodification and alienation in particular individuals. Among the major concerns are the problematic instrumentalization and distortions of cultural practices wherein the propensity for CSR practices is prompted by commercial branding enterprises objectives or market share expansion. Earlier literature reviews served as warnings, offering criticism and identifying gaps (Jiang et al., 2024; Zabulis et al., 2025). For example, there were precautions about the standardization or commodification of intangible cultural heritage since this could disrupt authenticity, isolate marginalized groups, and deliberately allow an imbalance in resource control dominance of businesses and local groups.

Another drawback and gap are that a particularly vulnerable or marginalized community group is excluded from the mechanisms for accessing resource protection. Past studies have confirmed the potential for exploitation, exclusion and cultural appropriation which must be monitored, as these can lead to the misuse of cultural preservation as a means of organizing a brand image or diverting attention from negative social and environmental impacts (Makwara et al., 2023; Zabulis et al., 2025). Conversely, CSR practices are supposed to be driven by sincere partnerships, mutual benefit, and responsibility for social justice and cultural diversity.

D. CONCLUSION

The present study dives into CSR practices in Indonesia and Thailand through the lens of cultural preservation. The analysis finds that both countries reflect particular CSR features but differ in others. One of the principal insights is the fact that while CSR is required by law in Indonesia, it is voluntary in Thailand. When it comes to cultural protection, Indonesian CSR focuses on preservation whereas Thailand prioritizes conservation techniques. Notwithstanding their differences, both countries prioritize cultural characteristics to address detrimental Western cultural influences and uphold their national identities. In the meantime, the dynamics of resource upper hand control are among the key topics identified in prior research evaluations. It

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also identifies shortcomings in the monitoring and evaluation of CSR procedures in the field. Future studies should apply a longitudinal approach and participatory assessment in order to gauge the long-term impact of CSR practices on cultural resilience and social cohesion.

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