

Research Article

Accountability in Collaborative Governance at the Corporate Social and Environmental Responsibility Forum in Maros Regency

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Abstract.

Accountability in collaborative governance is one of the key factors for successful collaboration. This study aims to explore accountability in collaborative governance at the Corporate Social and Environmental Responsibility Forum (TSLP) in Maros Regency. The research method used is a descriptive qualitative approach, this study collects data through in-depth interviews, participatory observation, and document analysis regarding corporate social and environmental responsibility and collaborative activities at the TJSLP Forum in Maros Regency.

The results of the study indicate that the TSLP Forum in Maros Regency has succeeded in providing a transparent information platform regarding the allocation and impact of the Corporate Social and Environmental Responsibility (TSLP) program, although the distribution of information is not evenly distributed. There are formal and informal discussion forums between stakeholders, namely local governments, companies, and communities, but they are not fully inclusive, because community groups tend to be less involved. Regarding the consequences, the evaluation and follow-up mechanisms for the CSR program are still limited, so that supervision of program implementation is not optimal. Therefore, although there are efforts made to improve accountability through discussion, information, and consequences in collaborative CSR governance in Maros Regency, it still requires strengthening in various aspects of accountability in collaboration in the TJSLP forum.

Keywords: accountability, collaborative governance, corporate social and environmental responsibility forum

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1. Introduction

In the context of sustainable development, the involvement of the private sector is one of the important factors in encouraging the improvement of community welfare and solving social problems at the local level. One form of this contribution is realized through the Corporate Social and Environmental Responsibility (CSR) program. The local government has an important role in ensuring that the implementation of CSR is not only a ceremonial activity, but is directed, transparent, and participatory according to the needs of the community and the goals of regional development.



In Maros Regency, the TJLSP forum was formed as a collaborative forum involving various stakeholders local government, business actors, and the community to formulate and oversee the implementation of social responsibility programs. This forum is expected to be a collaborative governance mechanism, where actors across sectors work together in the planning, implementation, and evaluation processes of CSR programs. However, in practice, this forum still faces a number of problems such as limited transparency of information, the dominance of the role of certain actors, and weak evaluation mechanisms for company performance in carrying out their social obligations. Most of the forum's activities tend to be administrative, and have not shown substantial accountability in decision-making and public accountability.

This phenomenon is relevant to be studied through the perspective of accountability in collaborative governance. Seulki Lee and Sonia developed a theoretical framework to assess accountability in collaborative governance, which emphasizes the process dimension, not just the results [1]. In this approach, accountability consists of three main process elements, namely: information (provision and access to information), discussion (deliberation and participation process), and consequences (accountability and consequences of decisions). The three are interrelated and form an evaluation framework for the quality of interaction between actors in collaborative governance.

The first element, information, emphasizes the importance of openness and adequate provision of information to all actors involved in the collaboration. In this framework, information is not only seen as a communication tool, but as a critical resource that determines the extent to which the collaborative process can run fairly and transparently. Access to relevant information allows collaborative actors to understand the situation, verify claims, and make decisions based on the same data. Lee and Ospina emphasize that unequal distribution of information can create power imbalances among actors, which ultimately weakens collective accountability. Therefore, transparency, accessibility, and regularity in the delivery of information are key principles in ensuring that the collaborative process remains open and accountable [1].

The second element is discussion, which refers to the quality of dialogue or deliberation that takes place in the process of joint decision-making. Discussion in the framework of collaborative accountability is not just an exchange of views, but a deliberative process that allows for negotiation, clarification, and transformation of perspectives between actors. Accountable discussions according to Lee and Ospina must meet several important criteria: inclusiveness (i.e. involving all actors equally), integrity (i.e. freedom to express opinions), and openness to criticism and differences of opinion [1].

Deliberative discussions become a space where actors give reasons to each other, convey preferences, and together seek common ground to produce agreed decisions. Thus, discussions become a crucial arena in maintaining the balance of power and preventing domination by certain groups. The existence of an open and equal discussion process is an important indicator of horizontal accountability among collaborative actors.

The last element is consequences, which relates to the form of real accountability for commitments, actions, and decisions that have been made in the collaborative process. Accountability will not be complete without consequences for the actions of actors [1]. Lee and Ospina view that consequences in the context of collaborative governance include both sanctions for violations and incentives for positive contributions. Consequences do not always mean administrative penalties, but can take the form of public recognition, performance evaluation, or joint correction mechanisms. This element also requires a clear monitoring, reflection, and follow-up system to ensure that agreed commitments are not simply ignored. Without the dimension of consequences, the collaborative process risks losing its effectiveness because there is no certainty that the results of decisions will actually be implemented by all parties involved. Consequences are the bridge between normative commitments and the reality of action, and therefore become a central element in ensuring collective accountability in collaborative governance.

Through these three elements, Lee and Ospina build an approach that positions accountability as a living process embedded in collaborative interactions. Rather than emphasizing hierarchy and unilateral control, this model offers a way to understand how actors can hold each other accountable and accountable through dialogic, reflective, and mutual learning-oriented mechanisms [1]. This approach is also relevant to the increasingly complex and multi-stakeholder context of contemporary public governance, where the success of collaboration depends heavily on openness, equal participation, and the courage to collectively and responsibly address discrepancies.

The concept of accountability in collaborative governance is different from the traditional accountability approach which is hierarchical and one-way. In collaborative governance, accountability is mutual, dynamic, and takes place within a deliberative framework [2]. Therefore, the TJLSP forum as a cross-sector collaboration space needs to be studied in terms of the extent to which it is able to fulfill the principles of accountability.

Several studies have shown that the success of collaborative governance is largely determined by transparency of information, equal involvement of all actors, and the existence of accountable consequence mechanisms [3,4]. In the context of CSR, weak collaboration or low accountability can cause CSR to have no significant impact on society, even giving rise to public distrust of the government and companies [5]. Thus, accountability is not only a technical administrative issue, but also concerns the legitimacy and effectiveness of governance itself.

This research is important because the existence of the TJLSP forum in Maros Regency has not been widely studied from the aspect of collaborative accountability. In fact, this forum plays a strategic role in bridging interests between the business world and local communities. In addition, the absence of standard standards in reporting, monitoring, or imposing sanctions on non-compliance by actors is a fundamental problem that needs more attention. Based on the background description, the purpose of this study is This study aims to explore accountability in collaborative governance at the Corporate Social and Environmental Responsibility Forum (TSLP) in Maros Regency.

2. Materials and Methods

This This study uses a qualitative approach with a case study strategy. This approach was chosen because it allows researchers to explore and understand in depth the accountability process within the framework of collaborative governance, especially in the context of the Corporate Social and Environmental Responsibility Forum (TJLSP) in Maros Regency.

The research was conducted in Maros Regency, South Sulawesi, which is an active location for the implementation of the TJLSP Forum as a cross-sector forum that facilitates corporate social responsibility (CSR) programs in the region. This research involved a number of informants who were selected purposively, namely based on the criteria of their direct involvement in the collaboration and decision-making process in the forum. The informants consisted of representatives of the local government who facilitated the forum, representatives of companies who were members of the forum, and parties involved in the Corporate Social and Environmental Responsibility Forum (TJLSP).

Data collection in this study was conducted through three main techniques, namely observation, in-depth interviews, and documentation studies. Observations were conducted to understand the empirical situation directly, both in formal forums such as

coordination meetings and CSR program implementation activities, as well as in informal interactions between forum members. This observation is important to see how the accountability process actually takes place. In-depth interviews were conducted with research informants. Interview questions were arranged based on three main dimensions of the accountability in collaborative governance framework, namely information, discussion, and consequences. Documentation was conducted to collect and review official documents such as forum meeting minutes, activity reports, CSR implementation guidelines, regional regulations or decrees, and other supporting documents related to TJLSP management in Maros Regency. Data analysis includes data reduction, data presentation and drawing conclusions.

3. Results and Discussion

The Corporate Social and Environmental Responsibility Forum (TJLSP) of Maros Regency acts as a coordination forum between the local government, companies, and the community in implementing the Corporate Social Responsibility (CSR) program. The establishment of this forum aims to ensure that CSR funds distributed by companies can provide optimal benefits to the community, and are in line with regional development priorities. So far, corporate CSR programs have often not been on target, with the assistance provided only in the form of consumer goods. Through the TJLSP forum, it is hoped that CSR programs can contribute to reducing slums, improving welfare, and the quality of family education in Maros Regency.

As a form of implementation of the policy, the Maros Regency TJLSP forum involves various companies operating in the region. These companies are expected to align their CSR programs with the needs and priorities of regional development, and ensure that these programs have a positive impact on the community. In order to strengthen the implementation of TJSLP, the Maros Regency Government has stipulated Regional Regulation Number 3 of 2023 concerning Corporate Social and Environmental Responsibility. This regulation is the legal basis for companies in implementing CSR programs that are in line with regional development goals. Through this regulation, it is hoped that companies can play a more active role in regional development and make significant contributions to community welfare. With the TJLSP forum and support from existing regulations, it is hoped that the implementation of CSR programs in Maros Regency can be more coordinated, transparent, and accountable, so that the benefits can be felt by all levels of society fairly and evenly.

The research is based on the theory of accountability in collaborative governance as formulated by Lee and Ospina, which emphasizes the importance of information processes, discussions, and consequences as the main dimensions in assessing collaborative governance accountability [1]. In the context of the Corporate Social and Environmental Responsibility Forum (TJLSP) in Maros Regency, these three dimensions are very relevant considering that the forum is a coordinating and collaborative forum between local government, the private sector, and the community in managing CSR funds. This research was conducted through a qualitative approach by exploring the views of key informants from local government elements, private companies, and civil society, to understand how accountability is carried out in the forum.

The results of this study indicate that the implementation of accountability in the Maros Regency TJLSP Forum has shown progress, although it still faces serious challenges that need to be addressed systematically. In the information dimension, it was found that the process of conveying information between forum members took place formally through coordination meetings and program reporting. The local government, through the Social Service and Bappeda, plays an active role as a facilitator of information to business actors and the community. However, there is an imbalance in the distribution of information; the community, especially at the village level, still complains about the lack of access to relevant information, especially related to the planning and implementation of CSR programs targeting their areas. This reflects that information disclosure is not yet fully evenly distributed, and there are still structural obstacles that need to be addressed, such as the lack of communication facilities and the lack of technical capacity for community involvement in the forum.

In the discussion dimension, the deliberation process in the forum has been facilitated periodically by the local government. Large companies that are members of the forum generally attend meetings and convey their program plans. However, not all parties feel that the discussion process is running equally. Several informants from community groups stated that their participation is still symbolic and does not fully influence strategic decisions. Differences in views between companies and communities are often not bridged effectively due to the lack of inclusive deliberative space. In addition, the dominance of narratives from the government and private sector in the forum often reduces the actual space for communities to articulate their local needs more substantially. This shows that participation in the forum is not fully deliberative and is still influenced by the structural power of the actors.

Meanwhile, in the consequence dimension, the research results indicate that the accountability mechanism for the implementation of CSR commitments is still weak. Not all CSR programs that have been planned in the forum are actually implemented according to the agreement. The forum does not yet have a structured and transparent performance evaluation system, and there is no formal mechanism for providing sanctions or incentives to companies that do not report the realization of their programs or that do not carry out their commitments properly. Publication of the results of the forum's implementation is also still limited, and there is no external accountability mechanism that allows the wider community to evaluate the impact of the program objectively. In some cases, companies continue to run their CSR programs outside the forum without coordination, which weakens the forum's position as a center for collaborative governance.

The implementation of accountability principles within the framework of collaborative governance at the TJLSP Forum in Maros Regency shows complex and diverse dynamics between actors, both from local government, private sector, and civil society. Based on the research results, the three main elements of accountability—information, discussion, and consequences—have varying levels of implementation, reflecting the extent to which this forum is able to manage collaboration with the principles of transparency, participation, and accountability.

In the information element, it was found that the Maros Regency Government through the Social Service and the Investment and One-Stop Integrated Service Service (DPMPTSP) has played an active role in conveying information related to the implementation of the TJSLP program. Socialization of regulations, coordinating meetings, and the formation of the TJLSP Forum are part of efforts to provide wider access to information. However, the process of information flow is still not even and fair across all levels of actors. The community, especially marginalized groups in villages, feel less involved in the flow of information. Information on the types of programs, CSR budget allocations, and companies involved is not always openly available. This shows the weakness of data transparency and two-way communication which are basic requirements in building accountability through information. In practice, information is still more controlled by dominant actors such as the government and corporations, resulting in inequality of access which has an impact on equality of decision-making.

In the discussion dimension, the deliberative process in the forum has been facilitated periodically, especially through official forums that bring together representatives of companies and government agencies. Several sources from government and private

sectors stated that this forum provides a space for communication and collaboration, such as in the preparation of CSR program priorities and discussion of target locations. However, informants from civil society elements stated that the space for community participation is still limited, even in some cases only a formality. Community participation tends to occur in the form of passive invitations, without being followed by adequate involvement mechanisms in decision-making. The TJLSP forum also still faces challenges in handling differences of opinion between companies that have economic interests and communities that are oriented towards social needs. The absence of independent facilitators and conflict resolution mechanisms makes the discussion process sometimes stagnant or colored by dominance by certain actors. This shows that the deliberative space is not optimally inclusive, which is a major challenge in building accountability through equal and constructive discussions.

The consequence element is the weakest part of the accountability structure of this forum. The absence of a clear indicator-based performance evaluation system makes it difficult for companies to measure CSR commitments objectively. Based on the interview results, not all companies provide open reports on activities or program realization to the forum or the public. The forum also does not yet have an instrument that allows for sanctions or incentives to be given to companies that do not fulfill their social obligations. In some cases, CSR programs are still run by companies outside the forum, without coordination, thus reducing the legitimacy of the TJLSP Forum as the main collaboration space. Publication of forum results is still very limited, both from the mass media and local government digital channels. This has an impact on weak external accountability and decreasing public trust in the effectiveness of the forum as a CSR fund manager.

On the other hand, the existence of Maros Regency Regional Regulation Number 3 of 2023 concerning Corporate Social and Environmental Responsibility is an important momentum in strengthening this consequence aspect. The regulation regulates reporting mechanisms, administrative sanctions, and company obligations in coordinating with the government. However, in its implementation, this regulation still faces obstacles due to the weak capacity of supervisory institutions and the absence of an integrated digital reporting system. In the future, it is necessary to develop a monitoring and evaluation system that can be accessed by the public, as well as strengthening institutional capacity in verifying and following up on violations of CSR commitments.

Overall, the three elements of accountability in collaborative governance in the Maros Regency TJLSP Forum have not fully implemented ideally. Information transparency is

still unequal, discursive participation is not inclusive, and accountability mechanisms are not operational. However, the existence of this forum has become a strategic step towards more participatory and targeted CSR management.

The results of this study confirm that to strengthen accountability in the TJLSP forum, improvements are needed in the communication structure, participation design, and evaluation system, so that the principle of collaboration is not only procedural but also substantive in supporting social justice and sustainable regional development.

4. Conclusion

This study found that the Corporate Social and Environmental Responsibility Forum (CSR Forum) in Maros Regency has played an important role as a forum for collaboration in managing CSR programs between stakeholders, especially local governments, companies, and communities. In terms of accountability, this forum has shown progress in providing a relatively transparent information platform, especially regarding program allocation and its impacts.

The existence of program documentation, forum agendas, and the involvement of government institutions such as the Social Service and DPMPTSP show systematic efforts to provide open information. However, the distribution of this information is still uneven. Access to information tends to be easier for the government and business actors than for civil society communities, who are actually the beneficiaries of the CSR program.

The discussion dimension in the forum also shows quite active collaborative dynamics, both through formal meetings such as coordination meetings, and informal discussions between actors. However, this forum is not yet fully inclusive because the community, especially at the village level, has not been involved equally. This inequality in involvement means that community aspirations are not always the main consideration in the planning process or determining the targets of CSR programs. The open deliberation space has not effectively guaranteed fair representation from all parties, which is the foundation of the principle of accountability through discussion in collaborative governance.

In the consequence dimension, the Maros Regency TJLSP forum still has weaknesses. The evaluation, accountability, and enforcement mechanisms for consequences against companies or parties that do not implement the program optimally are still very limited.

Although there is already a regulatory basis, such as the Regional Regulation on TJSLP, its implementation has not been supported by a strong monitoring system. Routine evaluation of business actors' commitments has not been carried out consistently, and the evaluation results are not always conveyed openly to the public. This hinders the establishment of external accountability and enforcement of ethical standards in the implementation of CSR programs.

Thus, although the TJLSP Forum has attempted to implement accountability principles through the provision of information, involvement in discussions, and efforts to build a consequence system, all of these elements still require institutional and procedural strengthening. Collaborative efforts currently undertaken tend to be normative and procedural, but have not yet reached substantive depth in terms of participation and accountability.

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