



Legal obligations of companies in implementing social and environmental responsibility

Iga Yohana Nasution, Nyoman Sudipa, I Made Minggu Widyantara

Faculty of Law, Warmadewa University, Indonesia

Abstract

Corporate social and environmental responsibility in Indonesia refers to the 1945 Constitution, specifically in the fourth paragraph, which states that the purpose of the Republic of Indonesia is to protect the entire Indonesian nation. Corporate Social Responsibility is inseparable from the fact that environmental damage has occurred frequently, resulting from the negative impacts of a company's existence. This study aims to determine the responsibility of companies in implementing corporate social responsibility and what sanctions should be regulated by law if corporate social responsibility is a legal obligation. The results show that Law No. 25 of 2007 concerning Investment requires companies to include at least a report on the implementation of corporate social responsibility. Meanwhile, Law No. 25 of 2007 concerning Investment does not explicitly regulate corporate social responsibility reports. This has resulted in the emergence of regulations that are enhanced by lower-level regulations, such as Regional Regulations. Although Law No. 25 of 2007 concerning Investment and Law No. 4 of 2009 concerning Mineral and Coal Mining already regulates administrative sanctions against companies that do not implement it, but there is no strong force to force companies to implement corporate social responsibility.

Keywords: Social, environmental, responsibility, companies

Introduction

The enactment of Law Number 40 of 2007 concerning Limited Liability Companies is considered to be a threat to business actors, especially companies in Indonesia, both local and foreign companies in Indonesia. After the enactment of Law Number 40 of 2007 which contains provisions on Social and Environmental Responsibility. These business actors stated that only Indonesia requires the implementation of Social and Environmental Responsibility, as stipulated in the Law, as stated in Article 74 of Law Number 40 of 2007, which states that: 1) Companies that carry out their business activities in the field of and/or related to natural resources are required to implement Social and Environmental Responsibility; 2) Social and Environmental Responsibility as referred to in paragraph (1) is the Company's obligation which is budgeted and calculated as the Company's costs, the implementation of which is carried out by paying attention to propriety and fairness; 3) Companies that do not carry out the obligations as referred to in paragraph (1) are subject to sanctions in accordance with the provisions of laws and regulations; and 4) Further provisions regarding Social and Environmental Responsibility are regulated by Government Regulation (Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies, 2007)^[1].

The explanation of this article states that these provisions aim to maintain harmonious, balanced corporate relationships that are in accordance with the environment, values, norms, and culture of the local community. A company operating in the natural resources sector is a company whose business activities involve managing and utilizing natural resources. A company operating in the natural resources sector is a company that does not manage or utilize natural resources, but whose business activities impact the functioning of natural resources. "Subject to sanctions in accordance with the provisions of laws and regulations" means being subject to all forms of sanctions stipulated in the relevant laws and regulations. These provisions address issues concerning corporate legal entities

that are obligated to implement social and environmental responsibilities, particularly the formulation of companies operating in the natural resources sector whose business activities impact the functioning of natural resources, which remains open to multiple interpretations. In relation to the company's obligations that are budgeted and calculated as the Company's costs, the implementation of which is carried out by paying attention to propriety and fairness, how much is the appropriate and reasonable cost^[2]. In addition, the mechanism regarding the source of funds, the amount of allocation, who collects and supervises the implementation of Corporate Social Responsibility is unclear. Based on applicable practices (best practices), the implementation of Corporate Social Responsibility is voluntary, whereas Corporate Social Responsibility based on Law Number 40 of 2007 concerning Limited Liability Companies is mandatory and there are sanctions for those who do not implement it^[3].

Corporate social and environmental responsibility in Indonesia refers to the 1945 Constitution, specifically the fourth paragraph, which states that the purpose of the Republic of Indonesia is to protect all Indonesians and their entire homeland, to advance general welfare, to educate the nation, and to contribute to maintaining world order. Therefore, advancing general welfare is the state's responsibility, supported by companies in realizing the country's economic development. A positive economic growth and climate are among the factors that drive a company's growth and development. Good welfare is characterized by achieving community capacity and awareness targets. These capacity targets must be achieved through empowerment efforts to enable community members to participate in the production process or through supporting institutions. Equality is achieved through adhering to status and expertise, security, sustainability, and cooperation^[4]. The business law perspective explains that there are at least two responsibilities that must be considered in business ethics, namely legal responsibility which includes civil and criminal aspects and social responsibility

aspects. Social responsibility is often referred to as corporate social responsibility. Companies that implement Corporate Social Responsibility can be interpreted that the company is not only a business entity whose purpose is only to seek profit, but the company is a unity with the conditions that include the economic, social and environmental conditions in which the company operates. Corporate Social Responsibility is a concept within an organization, where a company is responsible for the surrounding environment and its stakeholders which include employees, consumers, shareholders and the social environment in the operational aspects of the company. Which means that every company is responsible for developing the surrounding environment through social programs. The obligation to implement Corporate Social Responsibility cannot be separated from the fact that environmental damage has occurred a lot, this is due to the negative impact of the existence of a company ^[5]. So that currently companies are not only oriented towards shareholders, but must also be oriented towards the interests of stakeholders and the local environment/earth or oriented towards the 3Ps, namely profit, people, and planet ^[6].

The environment is a crucial aspect of Corporate Social Responsibility, as the concept of sustainable development should be reflected in it. The concept of sustainable development emerged in response to technological advancements related to natural resource management. The 1992 UN Conference, known as the "Earth Summit," marked the development of the concept of sustainable development. This conference produced the "Rio Declaration," which contained 27 guidelines for countries around the world to implement sustainable development. In Indonesia, Corporate Social Responsibility is regulated by Law No. 40 of 2007 concerning Limited Liability Companies and Law No. 25 of 2007 concerning Investment ^[7]. The theory of the Company as a Separate Legal Entity has brought about significant changes in the business world, including the establishment of companies that discovered and opened the continents of Africa, America, and even Indonesia, and pioneered the Industrial Revolution. The recognition of the theory of the Company as a Separate Legal Entity has given rise to several new understandings, including the notion that not only humans can commit crimes, but also companies can commit crimes, thus subjecting them to criminal penalties. Companies must also pay careful attention to their behavior within the legal system. Failure to comply with these provisions in society can result in criminal sanctions, just as humans are subject to criminal sanctions ^[8].

Law Number 25 of 2007 concerning Investment, Article 15 letter B, states that every investor is obliged to carry out corporate social responsibility. If an investor fails to fulfill their obligations, the law will impose sanctions, including written warnings, restrictions on business activities, and/or revocation of business activities. Article 16 letter D states that every investor has a responsibility to preserve the environment. This means that every company that invests capital has an obligation to program corporate social responsibility activities so that the guarantee of the company's continuity of activities due to the harmonious relationship and interdependence between entrepreneurs and the community can be increased. This concept applies to companies and businesses engaged in the oil and gas, mineral mining, and coal sectors. This regulation plays an important role in imposing corporate social responsibility costs in Indonesia through instructions for implementing

social responsibility. The meaning is that the concept of this Investment Law changes the nature of corporate social responsibility from ethical, moral, and voluntary to an obligation regulated in a norm that gives rise to sanctions. The obligation to implement Corporate Social Responsibility is not only for private companies, but is also required for State-Owned Enterprises. It is regulated in Law Number 19 of 2003 concerning State-Owned Enterprises, which explains that State-Owned Enterprises can carry out public benefit functions by implementing instructions from the government. However, because there is no binding obligation for State-Owned Enterprises to carry out Corporate Social Responsibility, State-Owned Enterprises are not obliged to carry out Corporate Social Responsibility unless there is a direct instruction from the Government ^[9].

Method

This research uses a normative legal method because the focus of the research is based on norm ambiguity. The approach used is a statutory approach. This research understands legal phenomena occurring in the field and conducts legal analysis using legal sources relevant to the problem being studied. This type of research aims to analyze and understand legal phenomena using data obtained directly from situations or sources relevant to the legal problem being studied, which are then interpreted argumentatively.

Results and Discussion

1. Corporate Responsibility in Implementing Corporate Social Responsibility

The reason companies are required to implement Corporate Social Responsibility is not, especially those related to extractive companies. Extractive companies are companies whose business activities involve extracting and exploiting natural resources. First, companies are part of society, so it's natural for them to consider their interests. Companies must recognize that they operate within a societal framework. This is because social activities serve as compensation or reciprocal efforts for the company's control of natural resources or economic resources, as well as social compensation for any inconvenience caused to the community surrounding the company. Second, businesses and the community should have a mutually beneficial or symbiotic relationship. To gain community support, companies should obtain permits to operate that are culturally relevant. Third, Corporate Social Responsibility is not an activity used to mitigate or even avoid social conflict. Potential conflict can arise from the impact of company operations or from structural and economic inequalities that arise between the community and the company ^[10].

Social and environmental responsibility is the highest corporate obligation, as stipulated in Law No. Law No. 40 of 2007 concerning Limited Liability Companies as a manifestation of the company's commitment to supporting sustainable development for humans and the universe, especially for companies engaged in natural resource management. Every company has a social responsibility to the community, especially the community around the company. Social and environmental responsibility as a form of corporate responsibility to maintain the identity, entity, ecology and role of the company in community empowerment ^[11]. Social and environmental responsibility is not only aimed at increasing the physical capacity of the community and the environment but also improving the

quality of life of the community and the environment. The company's commitment to budgeting for social activities for the community by employing workers from the surrounding community. This effort aims to maintain the community's economic vitality, quality of life, and well-being, while maintaining a non-market environment for the sustainability of the company's business^[12].

Corporate Social Responsibility (CSR) is not limited to private companies. State-Owned Enterprises (SOEs) can also implement CSR. However, SOEs undertake CSR only if there is a direct instruction from the government. If there is no government instruction to implement CSR, SOEs are not obligated to carry out social responsibility. Article 19 of 2003 does not regulate corporate social and environmental responsibility. However, Article 2 of the Minister of SOE Regulation Number 5 of 2007 explains the partnership program between SOEs and small businesses and the environmental development program, the decisions of which are determined by the General Meeting of Shareholders. The purpose of the SOE-SMB partnership is to increase the capacity of small businesses to become self-sufficient through the utilization of SOE funds. Meanwhile, the environmental development program is a program used to empower the social conditions of the community by State-Owned Enterprises through the utilization of State-Owned Enterprise funds. From the provisions of State-Owned Enterprises it is very clear that all State-Owned Enterprises are required to carry out Partnership and Environmental Development program activities without exception to the form and type of State-Owned Enterprise business. Different from the concept of responsibility in Law No. 40 of 2007 concerning Limited Liability Companies. Corporate social and environmental responsibility is only required for companies whose business activities are in the field/or related to natural resources. Article 1 number 3 of Law. No. 40 of 2007 concerning Limited Liability Companies^[13]. Social and Environmental Responsibility is a company's commitment to contribute to sustainable economic development to improve the quality of life and the environment that is beneficial, both for the company, the local community or society in general. Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies regulates; First, Companies operating in the field and/or related to natural resources are required to carry out social and environmental responsibilities. What is meant by a company whose business activities operate in the natural resources sector is a company whose activities are managing and utilizing natural resources. Meanwhile, what is meant by a company whose business operations are related to natural resources is a company whose activities do not manage and do not utilize natural resources but whose business activities have an impact on the function of natural resource capabilities; Second, the Company is required to budget and calculate as costs for the implementation of Corporate Social Responsibility carried out for social and environmental responsibility; Third, If the company does not carry out social and environmental responsibility, the company will be subject to sanctions based on the provisions of the relevant laws and regulations.

Violations of Corporate Social Responsibility in environmental preservation are implicitly not regulated by Law No. 40 of 2007 concerning Limited Liability Companies, this is due to the absence of Government Regulations that regulate it further. Due to differences in interpretation and unclear standardization, Article 74 was

submitted for material review to the Constitutional Court in 2008. Thus, Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies was formed. However, the interpretation of Corporate Social Responsibility between the Government Regulation and Law No. 40 of 2007 concerning Limited Liability Companies remains different. The two Laws also have inconsistencies in the regulation of Corporate Social Responsibility. Law No. Article 66 Paragraph 2 of Law No. 40 of 2007 concerning Limited Liability Companies states that the annual report referred to in paragraph (1) must contain at least a report on the implementation of social and environmental responsibilities and is emphasized in Article 6 of Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility, that the implementation of social and environmental responsibilities must be included in the annual report and accounted for to the General Meeting of Shareholders. However, Law No. 40 of 2007 concerning Limited Liability Companies does not explicitly regulate corporate social responsibility reports. As a result, it has the impact of the emergence of regulations that are enhanced in lower regulations such as Regional Regulations. This refers to Article 14 of Law No. 15 of 2019 concerning Amendments to Law No. 12 of 2011 concerning the Formation of Legislation which states that the content of Provincial Regional Regulations and Regency/City Regional Regulations contains content on the implementation of regional autonomy and assistance tasks as well as special regional conditions and/or further elaboration of higher legislation^[14].

Based on the analysis of several laws and regulations governing social and environmental responsibility, there are several legal problems, namely: 1) There is no common term in Indonesia that refers to corporate social responsibility or what is known as Corporate Social Responsibility; 2) Legal regulations regarding the social and environmental responsibility of investment companies and companies whose business activities are related to natural resources only; 3) The regulations regarding the calculation of the budget as a company's costs that pay attention to aspects of propriety and fairness are not yet clear. Likewise with sanctions, there is no detailed explanation, but is only left to the provisions of the law; and 4) The forms of mandatory corporate social and environmental responsibility activities that must be carried out have not been regulated, which can cause the absence of clear indicators regarding whether the company's social responsibility obligations have been fulfilled or not. This results in companies not carrying out their social and environmental responsibilities appropriately^[15].

2. Sanctions for Companies that Do Not Implement Corporate Social Responsibility.

Regarding sanctions against companies that fail to fulfill their obligations, based on Article 34 paragraph (1) of Law No. 25 of 2007 concerning Investment, they may be subject to administrative sanctions in the form of written warnings, restrictions on business activities, freezing of business activities and/or investment facilities; or revocation of business activities and/or investment facilities. Law No. 40 of 2007 concerning Limited Liability Companies uses the term "social and environmental responsibility." A company's social and environmental responsibility is morally obligatory because it is a company's commitment.

Companies must move to play a role in a sustainable economy and improve the quality of life and the environment. The social and environmental responsibility committed by a company is not only for external stakeholders, but also for the company itself (internal stakeholders). This aligns with the concept of corporate social responsibility, which not only contributes externally but also encompasses all internal stakeholders, including employees, directors, managers, and other internal stakeholders who also play important roles within a company^[16].

Article 74 paragraph (3) of Law No. 40 of 2007 concerning Limited Liability Companies also stipulates: "Companies that do not fulfill the obligations as referred to in paragraph (1) shall be subject to sanctions in accordance with the provisions of laws and regulations." This formulation creates legal uncertainty because it does not clearly indicate the laws and regulations and what sanctions will be imposed on Companies that do not carry out social and environmental responsibilities. Confusion increases, in addition to being confused because of the limitations on Companies that are required to carry out social and environmental responsibilities, it is unclear how the mechanism for implementing social and environmental responsibilities that must be carried out by the Company, how much contribution the Company must budget to carry out social responsibilities, and it is also unclear what sanctions will be imposed if they do not carry them out. Law No. 4 of 2009 concerning Mineral and Coal Mining uses the term "community empowerment." "Community empowerment is an effort to improve the capacity of the community, both individually and collectively, in order to improve their standard of living." The definition of community empowerment appears to only emphasize improving the capacity of the community (social aspects). It was later added in Article 8 paragraph (1) letter g: "The authority of the Regency/City government in managing mineral and coal mining includes: (g) development and empowerment of local communities in mining businesses while paying attention to environmental sustainability." Therefore, community empowerment does not only emphasize social aspects but also environmental ones^[17].

Meanwhile, sanctions imposed for violations of the provisions of Article 95 (the obligation to implement community development) are in the form of administrative sanctions. These administrative sanctions can be in the form of a written warning, temporary suspension of some or all exploration activities or production operations, and/or revocation of Mining Business Permits, People's Mining Permits, or Mining Business Permits. The supervisory mechanism in Law No. 4 of 2009 concerning Mineral and Coal Mining is carried out in stages according to the scope of the region and authority granted by law. The authority to supervise in stages provides certainty regarding who or which institution can impose administrative sanctions on holders of Mining Business Permits and/or Mining Business Permits who do not carry out the obligations as regulated. Further provisions regarding the implementation of community development and empowerment, as referred to in Article 108 of Law No. 4 of 2009 concerning Mineral and Coal Mining, are regulated by government regulations. To fulfill these provisions, Government Regulation No. 23 of

2010 concerning the Implementation of Mineral and Coal Mining Business Activities. This Government Regulation regulates the implementation of mineral and coal mining activities in a more technical manner^[18].

Another regulation addressing corporate social responsibility is Regulation of the Minister of Social Affairs of the Republic of Indonesia No. 13 of 2012 concerning the Business World Social Responsibility Forum in the Implementation of Social Welfare, which uses the term "business world social responsibility." Business world social responsibility is the commitment and efforts of the business world to carry out its social responsibilities by participating in addressing social issues. The business world, meanwhile, is defined as commercial organizations, all industrial environments, and production areas of goods/services, including State-Owned Enterprises (SOEs) and Regionally-Owned Enterprises (BUMN), as well as the private sector or entrepreneurs and their networks, who will carry out their social responsibilities. The purpose of this forum is to coordinate, facilitate, and synergize the potential of business actors, social organizations, universities, and the community in optimizing the implementation of business world social responsibility in the implementation of social welfare^[19].

Based on an analysis of several laws and regulations addressing corporate social responsibility, there are inconsistencies in the concepts and mechanisms for implementing corporate social responsibility. These laws and regulations appear to complement each other, yet there are conceptual differences. Regulations regarding social responsibility are scattered, and diverse concepts emerge. For example, the differing budgeting arrangements between Law No. 19 of 2003 concerning State-Owned Enterprises and the laws and regulations mentioned above. Similarly, Law No. 25 of 2007 concerning Investment states that corporate social responsibility is an inherent responsibility of every company, but Law No. 40 of 2007 concerning Limited Liability Companies considers it a "company commitment," meaning more of a moral stance than a legal obligation. Despite these conceptual differences and inconsistencies between these laws and regulations, companies carry out corporate social responsibility not only to assist the government in achieving social welfare for all, but also because of the benefits the company derives. Every company that carries out business and economic activities must have an impact on society and society, therefore the company must provide its contribution or responsibility for the welfare of society and the environment, both around the company and in general. In order for one party not to harm the rights and interests of another party, it is necessary to regulate sanctions or penalties so that this principle of not harming is still adhered to. The laws and regulations in Indonesia that regulate corporate social responsibility, there are two laws that have regulated sanctions against companies that do not carry out corporate social responsibility, namely Law No. 25 of 2007 concerning Investment and Law No. 4 of 2009 concerning Mineral and Coal Mining, although the sanctions are only administrative sanctions. Law No. 40 of 2007 concerning Limited Liability Companies does not clearly regulate sanctions if the company does not carry out its social and environmental responsibilities and this creates uncertainty^[20].

Conclusion

1. The concept of social and environmental responsibility is regulated by Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 25 of 2007 concerning Investment and Law 19 of 2003 concerning State-Owned Enterprises. Law Number 25 of 2007 concerning Investment states that responsibility is considered to have existed and is inherent in every company and Law Number 25 of 2007 concerning Investment does not limit the fields or forms of companies that have the obligation to carry out corporate social responsibility. In Law Number 40 of 2007 concerning Limited Liability Companies the term used is Social and Environmental Responsibility, where social and environmental responsibility is considered a company commitment. In Law Number 40 of 2007 concerning Limited Liability Companies limits companies that run their businesses in the natural resources sector or companies whose business activities are related to natural resources. While there is no binding obligation for State-Owned Enterprises (SOEs) to implement corporate social responsibility (CSR), SOEs are not obligated to implement CSR unless there is a direct instruction from the government. Indonesian regulations are inconsistent in their regulation of corporate social responsibility. The provisions for SOEs clearly state that all SOEs are required to carry out Partnership and Community Development programs, regardless of the type or form of business. Law No. 25 of 2007 concerning Investment requires a report on the implementation of CSR. However, Law No. 25 of 2007 concerning Investment does not explicitly regulate CSR reports. This has resulted in the emergence of regulations that are enhanced by lower-level regulations, such as Regional Regulations.
2. The legal consequences of regulating CSR obligations without sanctions are that they are voluntary, and compliance with legal norms becomes dependent on the company. Although Law No. Law No. 25 of 2007 concerning Investment and Law No. 4 of 2009 concerning Mineral and Coal Mining have regulated administrative sanctions against companies that do not implement them, but there is no strong force for companies to implement corporate social responsibility..

References

1. Budiman A, Prananingtyas P, Maharani Sukma N. Tinjauan Yurids Tentang Tanggung Jawab Sosial Dan Lingkungan Oleh Perseroan Terbatas. *Notarius*,2020;13(1):12–21. <https://doi.org/10.14710/nts.v13i1.29158>
2. Nadap B. Tanggung jawab sosial perusahaan: antara kewajiban dan kesukarelaan.,2015;2(1):111–134.
3. Religia A. Permasalahan Hukum Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) di Indonesia. *University of Bengkulu Law Journal*,2019;4(2):183–197. <https://ejournal.unib.ac.id/ubelaj/article/view/7471/5026>.
4. Herman KK. “Corporate Social Responsibility and sustainable Development: The European Union Initiative as a Case Study”. *Indiana Journal of Global Legal Studies*, 2004, 11.
5. Nadapdap B. Hukum Perseroan Terbatas: Berdasarkan Undang-Undang No. 40 Tahun 2007, Edisi Revisi, Aksara, Jakarta, 2013.

6. Carroll AB. Corporate social responsibility: The centerpiece of competing and complementary frameworks. *Organizational Dynamics*,2015;44(-):87–96. <http://dx.doi.org/10.1016/j.orgdyn.2015.02.002>
7. Widodo R. Tanggung Jawab Sosial Berdimensi HAM, Komnas HAM, Jakarta, 2013.
8. Sembiring S. Hukum Perusahaan: Tentang Perseroan Terbatas, Cetakan Ketiga, Nuansa Aulia, Bandung, 2012.
9. Dewi KAP. Regulasi Corporate Social Responsibility (CSR) Dampak Kebijakan Pajak terhadap CSR. *Yustitia*,2018;12(2):67–75.
10. Silalahi D. AMDAL (Analisis Mengenai Dampak Lingkungan) dalam Sistem Hukum Lingkungan di Indonesia. Jakarta: PT. Suara Harapan Bangsa, 2011.
11. Naiborhu NS. Pelaksanaan tanggung jawab sosial dan lingkungan pada PT. Freeport Indonesia Sebagai PT. penanam modal dalam rangka perlindungan dan pengelolaan lingkungan hidup. *Jurnal Hukum Mimbar Justitia*,2018;4(1):63–88. <https://jurnal.unsur.ac.id/jmj/article/view/351>
12. Sukmawaty S. Membangun Daerah Melalui Kebijakan Tanggung Jawab Sosial Perusahaan. *Jurnal Selat*,2017;4(2):205–218. <https://ojs.umrah.ac.id/index.php/selat/article/view/167.7>
13. Irfan M. Analisis Implementasi Program Corporate Social Responsibility dalam Upaya Meningkatkan Kesejahteraan: *Jurnal Pekerjaan Sosial*,2024;7(1):74–79. <https://doi.org/10.24198/focus.v7i1.55556>
14. Wibisono Y. Membedah Konsep dan Aplikasi CSR. Gresik: Fascho Publishing, 2007.
15. Arjaya IM. Tanggung Jawab Sosial Perusahaan dan Perbankan (Konsep Model, dan Kebijakan Pengaturannya di Indonesia. *Intelegensia Indonesia*, Malang, Jawa Timur, 2024.
16. Adinugroho SR, Budiharto, Priyono J. Pelaksanaan Tanggung Jawab Sosial dan Lingkungan PT. Pertamina Semarang (Persero) Ditinjau Dari Undang-Undang No 40 Tahun 2007 Tentang Perseroan Terbatas. *Diponegoro Law Jurnal*,2017;6(1):1–14.
17. Haliwela NS. Tinjauan Hukum Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility). *Jurnal Sasi*,2011;17(4):52–57.
18. Safitri NM, Anoraga S, Esfandiari F. Sinkronisasi Pengawasan CSR dalam Hukum Positif Indonesia. *Indonesia Law Reform Journal*,2022;2(3):288–301. <https://doi.org/10.22219/ilrej.v2i3.23450>
19. Rahayu I. Implementasi Program CSR dalam Penyelenggaraan Kesejahteraan Masyarakat. *Jurnal Ilmu Administrasi Negara*,2014;13(1):9–18. <http://jurnal.unpad.ac.id/share/article/view/20082>
20. Ifanda AT, Sisdianto E. Evaluasi Dampak Program CSR Terhadap Kesejahteraan Masyarakat: Tinjauan Literatur. *Jurnal Ilmiah Ekonomi, Manajemen, Bisnis Dan Akuntansi*,2024;1(4):415–421. <https://doi.org/10.61722/jemba.v1i4.535>