

# Corporate Social Responsibility as a Legal Consequence for Society

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**Abstract** A company's commitment to help create a sustainable economy is known as corporate social responsibility, or CSR. Positive relationships are maintained between the firm and its workers, their families, and the surrounding community. The goal of this is to raise everyone's standard of living. Prior to engaging in any action, the corporation must make judgements that include not just the economic elements of the situation but also the potential social and environmental effects of the choice. Research using a normative legal approach is the kind that is employed, which is based on legal rules related to social responsibility of corporations (CSR) issues with qualitative data processing and descriptive research's nature, using inductive thinking patterns, namely patterns in drawing conclusions by seeing legal rules as general rules, then associated with the problems raised so that they can be drawn conclusion in particular. This study looks at whether corporate social responsibility is necessary. Law No. 25 of 2007 Governing Investment in Indonesia also mandates it. In putting corporate social responsibility (CSR) into practise, requires the involvement between all parties involved with regard to the hat, community duty for the firm to be viable and to safeguard each stakeholder's interests, including business plans. Businesses need to be implemented as an integral part of its own being to obtain optimal benefits for the company and all its stakeholders including the surroundings and the community.

**Keywords :** Community, Corporate Responsibility, Stakeholders, Surroundings

## I. INTRODUCTION

A company cannot grow and develop on its own without its people. Thus, the business needs to be able to grow and progress in tandem with the local community. In the business world, the term corporate social responsibility (CSR) is another name for CSR. Businesses still have at least three main motivations to respond to and develop social responsibility issues with respect to their business. First and foremost, companies has to consider the community's interests because they are members of society. Second, a symbiotic relationship of mutualism must exist between business and society. Third, one way to reduce or even avoid social conflict is to carry out activities related to social responsibility (Skýpalov, 2024).

Corporate social responsibility is usually done voluntarily. Although the commitment and awareness of each company is different and depends on company policy (Bag, Srivastava, Gupta, Sivarajah, & Wilmot, 2024). Corporate social responsibility is now required by capital investment related Law Number 40 of 2007 pertaining to limited liability companies and Law Number 25 of 2007. Businesses that practise responsibility for corporate social (CSR), also known as environmental and social responsibility, may have a different perspective. When a company is allowed to operate, the local government is responsible for protecting its people and surrounding communities who will benefit from the company. By considering various interests and perspectives, clarity of rules is needed that can ensure that the use of both the concept of corporate social responsibility (CSR) encompasses both environmental and social responsibilities can be carried out by companies in addition to providing benefits to local governments and residents around the company (Alfianda, Azheri, & Andora, 2023).

Law No. 40 of 2007 governs limited liability companies in Indonesia, which governs corporate social responsibility (CSR), commonly acronym for "corporate social responsibility" and "environment". Article 1 Point 3 precisely: to enhance the standard of living and the favourable surroundings, the business is dedicated to using social and environmental responsibilities to contribute to sustainable economic growth. In addition to the neighbourhood, the business, as well as the community at large. In relation to Law Number 40 of 2007's Article 74 on Limited Liability Companies, that is clarified further: 1) Businesses that deal with natural resources or the field around them need to be socially and environmentally responsible. 2) As stated in paragraph (1), a firm's obligation to practise social responsibility is budgeted for and determined as a cost borne by the company in a fair and acceptable way. 3) In case an organisation fails to fulfil its duties as mentioned in paragraph (1), it would face consequences based on legal statutes and regulations. 4) Regulations controlling extra social and environmental duty are established by the government.

The obligations of transnational companies (TNCs) and governments towards social development have changed as a result of institutional changes connected to “good governance” and “neoliberalism”. Through privatisation, such corporations are becoming actively involved in the provision of social services, by asserting that corporate social responsibility (CSR) has made people more aware of the concerns of several stakeholders, presenting themselves as “partners” in the fight against poverty, and stepping up their “privatised governance” and standard setting efforts. Considering the dearth of anecdotal or piecemeal “proof” about the impacts of CSR, in recent years, the focus now is in creating frameworks that outline a range of practises, policies and outcomes that need to be looked at in order to thoroughly examine social and developmental components (Utting, 2007).

Businesses must consider the area in which they operate as they have the ability to indirectly draw public attention. Community involvement in building the company will help the company adapt to its environment and foster local community trust. As well as to show corporate social responsibility (Perkasa & Paramadina, 2024). Companies should strive to communicate both ways, internally and externally because communication is an important part of implementing CSR programs. Companies that manage CSR must understand how to communicate with corporate stakeholders in a proper and efficient manner. Therefore, a crucial component of putting corporate social responsibility into practise is communication and it's essential to the success of CSR initiatives (Bukhori, 2025).

Corporate social responsibility, or CSR, is currently gaining popularity around the world. Several nations, financial statements of a business include information regarding corporate social responsibility (CSR) to evaluate the business's performance. Social contract theory is used by those who support the idea of corporate social responsibility (CSR) and stakeholder approaches to support their opinions. According to the theory of the social contract, enterprises are formed because there is an agreement of society. Thus, companies can only exist with societal approval. As a result, companies must involve the community in carrying out their operations.

Although the shareholder approach considers that the existence of the company aims to fulfill the wishes of not only shareholders, but also other parties, including the community in it. Therefore, it is clear that society and enterprise are integral parts of each other, and vice versa. Therefore, both parties must establish a mutually beneficial relationship (Koh, Kevin, Heather Li, 2022).

Companies can take corporate social responsibility (CSR) initiatives in two ways, precisely consisting of external drivers and from within the company (internal drivers). For example, there are regulations, laws, community pressure, the burden of companies that get exemplary predicates, and environmental impact analysis (AMDAL). The government has conducted a thorough audit through the Ministry of Environment (KLH). Internal drivers mostly originate from the management and owners of the company's actions, including the degree to which the business takes responsibility for improving the community in which it operates (community development responsibility). The company benefits from its social contribution to society, the company can increase its prestige, which makes more money and reduces bad risks. Social interaction between a company and its community is known as enterprise social responsibility (CSR).

An Environmental Impact Analysis, or EIA, is a careful and in depth analysis of the significant effects of a planned activity. The very fundamental environmental changes caused by activities are an important element of this impact. It is very important to remember that not all activity plans must have AMDAL, but only those activities that are considered to affect the environment (Cahyani & Anditya, 2024). Anticipated developments have the potential to enhance the community's standard of living. It is very important to determine whether a development activity plan will harm humans and their environment or not, AMDAL is one of the methods to manage natural resources and the environment during development. In other words, AMDAL can help the development process through an environmental approach, so that negative impacts can be minimized or eliminated by offering methods of resolving impacts.

The way that development activities will alter the environment can be forecasted before they are implemented in order to foresee or predict the outcomes. Therefore, methods to anticipate and minimize impacts can be found. However, if the impact is expected to damage the environment and society as a whole, the anticipated impact will be very long and difficult to accept, then the activity plan may not be feasible (Bolan et al., 2024). Lately, the national economy has been impacted by the global economic crisis, particularly in the field of industry. This has led to mass job cuts, resulting in an increase in the unemployment rate. This is a new phenomenon that appears in various places. To prevent conflicts and social inequalities in relation to corporate social responsibility. So, companies must know the level of progress and desires of the surrounding community and compare it with its potential to build relationships and synergies between the desires of the community and the company. Thus, companies are also responsible for avoiding conflict and social jealousy by providing solutions.

Traditionally, corporate social responsibility (CSR) has been viewed by most as a business matter (Mayang Permatasari, Saefullah, 2025). Many companies neglect social responsibilities that should have been thought of in the first place. Most businesses that have changed people's production patterns from agriculture to labor do not provide alternative resources for those communities. If the global economic crisis causes significant job cuts, society will suffer significant economic damage. Reducing the adverse effects of the corporation is the purpose

of environmental and social responsibility for corporations, endeavours to guarantee the company's sustainability by means of the advantages the business offers to both the environment and society. to facilitate the idea of safe development, sometimes referred to as sustainable development.

Given the background information above, the researcher wanted to know how companies can implement CSR as a form of environmental responsibility and the sector's continued dedication to promoting economic growth through enhancing the environment and living standards to the advantage of the neighbourhood or in conformity with Limited Liability Company (PT) Law No. 40 of 2007, the general public, Law No. 25 of 2007 about capital investments and Government Regulation No. 47 of 2012 concerning limited liability firms' social and environmental responsibilities.

## II. METHOD

Normative juridical research methods were used in this study. This method is based on legal rules relating to corporate social responsibility (CSR) issues, including legal principles, legal synchronization, and legal systematics, research on legal history and comparative law. Secondary data derived from primary legal materials are the kind of information this research used. Data analysis is carried out qualitatively with an inductive thinking pattern, a pattern of drawing conclusions that see the rule of law as a general rule. Then came to a specific conclusion after being associated with the problem.

## III. RESULT AND DISCUSSION

### The Social Responsibility of Organisations

Companies that conduct business It is necessary to practise social and environmental responsibility for anyone working in or around natural resources, according to Article 74 Law No. 40 of 2007, which deals with restricted obligation companies. The firm has arranged for its obligations and computed as business costs, and they are implemented in a reasonable and equitable manner. If companies do not fulfill their social responsibilities, they shall be punished in line with the terms of the laws and rules. That is what is meant by "statutory provisions", are laws along with regulations that govern how those laws are applied. The Act includes, is: (Tadika & Genius, 2023)

1. Industry Law Number Five of 1984;
2. Environmental Management Law Number 23 of 1997;
3. The Prohibition of Unfair Business Competition and Monopoly Practises Law Number 5 of 1999;
4. 1999's Law No. 39 Regarding Human Rights;
5. The 1999 Law Number 41 pertaining to Forestry;
6. Human Resources Law Number 13 of 2003;
7. The State Owned Businesses Law No. 19 of 2003.

A firm that conducts its operations in the natural resources sector is defined as one that administers and makes use of natural resources as part of its operations under The first paragraph of Article 74 of the Limited Liability Companies Law (UUPT). Businesses engaged in business activities connected to people who do not utilise or manage natural resources are considered natural resources. However, they affect how natural resources function through human activities.

Article 74's explanation explains that businesses that conduct their operations in the natural resource sector or in a connected industry, as well as companies that indirectly exploit natural resources have the responsibility how corporate social responsibility is implemented (CSR). However, during their activities, it affects how natural resources function. Therefore, companies must be responsible for social responsibility. This means that mining, plantation, food, timber, and other industries that have a direct relationship with natural resources, in addition to hospitals, telecommunications companies, banking, printing, and all other businesses that do not directly utilise natural resources in their operations are required to practise corporate social responsibility (CSR).

The goal of CSR (corporate social responsibility) programs decides a lot about their effectiveness, often producing unexpected effects, even though many organizations have participated in them in an attempt to receive positive feedback from customers (Jihye Min, Jiyoung Kim, 2023). Legal Framework No. 25 of 2007 governs corporate social responsibility (CSR). Capital Investment (UUPM), which states that investors must be responsible in support of corporate social duty. In addition, it is the responsibility of every investor to protect the environment (Riyadi, 2023).

As we know, when compared to corporate law has changed in a number of ways between Limited Liability Companies (UUPT) Law No. 1 of 1995 and Limited Liability Companies (UUPT) Law No. 40 of 2007. This Law on Limited Liability Companies regulates, among the several aspects of the UUPT is the Social and Environmental Responsibility (TJSL), social and environmental responsibility or TJSL, is the company's dedication to sustainable economic growth with the goal of enhancing the environment and quality of life, based on Article I, Number 3 of the Law on Limited Liability Company (UUPT), have a favourable effect on local

communities, the Company, and society at large. The Law on Limited Liability Companies' (UUPT) Article 74 governs social and environmental responsibilities (TJSL) (Zaini, Sadat, Harahap, Na, & Setha, 2025).

According to this article, businesses that engage in transactions involving natural resources have an obligation to uphold this commitment. The corporation budgets for and calculates the cost of implementing social and environmental responsibility (TJSL). Its application is done so in a fair and ethical manner. However, in adherence to the rules and legislation, the corporation that violates this social and environmental responsibility requirement (TJSL) may face penalties. Government Regulation on Social and Environmental Responsibility (TJSL), it was created in compliance with Law Regarding Limited Liability Companies (UUPT), enhances the regulation of this environmental and social responsibility (TJSL) is : (Farudilla, Sulaksono, & Romadhon, 2025)

1. Social and environmental responsibilities both within and beyond the organisation (TJSL) is applied Environmental and social responsibility (TJSL) applied within the company for example, occupational security, health and safety (K3). However, social and environmental responsibility (CSR), such as community empowerment (community development) is governed by rules and is put into effect outside of the workplace, waste management and site restoration that meet environmental feasibility requirements.
2. The annual work plan regarding the social and environmental responsibility (CSR) programme action plan that the company will undertake and the funds needed for its execution are included in accountability for the environment and society (CSR). The funding allocated to the execution of environmental and social responsibility (TJSL) itself is computed as a cost while taking propriety and fairness into account.
3. The business employs a "punishment and payment" mechanism in order to fulfil responsibilities to the environment and society (CSR).

According to best practices, The Community Development Partnership Programme (PKBL) of private corporations encompasses their corporate social responsibility (CSR) initiatives (Nadapdap & Hutabarat, 2015). BUMN (State Owned Enterprises). The main difference between the two is how the implementation is organized. Environmental cooperation, corporate social responsibility (CSR) and development programme of State Owned Enterprises are not the same, sometimes referred to as environmental and social responsibility (TJSL), it is handled by private businesses. So, state owned companies carry out corporate social responsibility (CSR) framework for community development partnership programmes.

However the Partnership for Community Development Program's (PKBL) purpose of state-owned companies is broader than corporate social responsibility (CSR) measures conducted by private companies as a result inside the SOE owned Community Development Partnership Programme (PKBL). It is also expected to fulfill the three main development pillars also known as the triple track that has been declared by the administration as a political pledge to the community, precisely: (Faturohim, Akbar, Hidayat, & Saksono, 2023)

1. Lowering the rate of unemployment.
2. Decrease in the quantity of impoverished people.
3. Quicker development in the economy.

State owned companies are expected to be more involved through partnership and community development programs. To contribute to empowering the financial, the community's socioeconomic and environmental circumstances by focusing on people's economic development to achieve equitable development. The Limited Liability Company Law (UUPT) provides private firms with a legal foundation upon which to implement corporate social responsibility (CSR), as well as governmental regulations concerning responsibility for corporate social issues. The aim of corporate social responsibility is to achieve to establish connections that are balanced, sustainable, and compliant with the local community's surroundings, customs, traditions, and values (CSR). Corporate social responsibility (CSR) implementation regulations apply to businesses that are legal entities (Limited Liability Companies) and engage in business activities related to or in the field of natural resources. They also apply to businesses that, although not managing and utilising natural resources, still have an effect on such resources' capacities through their operations.

Since the Community Development Partnership Programme (PKBL) is subject to Article 74 of the Law, State Owned Enterprises (SOEs) are obligated to expand the program's scope (Murniati & Dwiatin, 2022). This is crucial for state-owned enterprises (SOEs) operating in the industries that deal with natural resources, such as forestry, plantations, mining, cement, paper, and telecommunications, in addition to those connected with the natural resource sectors, including varied industries, steel, construction, apparel, and others. Meanwhile, entities classified as State Owned Enterprises (SOEs), such as those in the banking sector, that are unrelated to natural resources are able to voluntarily adopt the Community Development Partnership Programme (PKBL). However, because it is bound by Law No. 19 of 2003's The stipulations of paragraphs (1) and (2) of Article 88 letter e in the regions where they operate, State Owned Enterprises (SOEs) are required to take an active role in advising and supporting cooperatives, communities, and entrepreneurs from underprivileged economic groups (Indonesia, 2003).

Theoretically, a single instance of corporate social duty The Community Development Partnership Programme is an example of an SOE's Corporate Social Responsibility (CSR) (PKBL), which is addressed to

stakeholders. Both internal (shareholders, management, and employees) and external (shareholders and employees from society and other groups) as target groups and beneficiaries (Farhan & Subroto, 2023). With the issuance of the UUPT, social and environmental responsibility became clearer especially for SOEs working Of or connected regarding the domain of natural resources. The legislation pertaining to limited liability companies states, In Indonesia, businesses need to embrace corporate social responsibility, or CSR. This differs from how most developed nations practise corporate social responsibility or CSR, whatever is chosen willingly, because businesspeople are highly conscious and laws governing social and environmental aspects related to business have been running well.

### **Basic Considerations for Corporate Social Responsibility Distribution (CSR)**

The exercise of legal duty is a component of social responsibility. Companies are established to make a profit, but still have must abide by the numerous relevant laws and rules. Businesses have to abide with the law, including labor rules, human rights protection, and environmental conservation. However, it's not just meeting labor standards, protecting employees' human rights, and adhering to consistent environmental management procedures. Regulations and laws are put in place to ensure that businesses do not violate the needs of society. Regulations and laws furthermore aid in establishing an equitable business climate for all industry competitors (Sipayung, Gultom, & Purba, 2024).

Companies must comply with healthy environmental regulations and maintain a healthy environment. This is known as environmental responsibility. To ensure that a business is not harmed by the actions of other competing firms, enforcement of laws and regulations is carried out (Fatima & Elbanna, 2023). Companies that dispose of hazardous effluent can gain an edge over the competition by ignoring government sewage treatment standards and dumping hazardous effluent into rivers. The government has made it mandatory for businesses that produce effluent to have a Wastewater Treatment Plant (WWTP) to prevent this from happening and set limits on the amount of water that can be pumped into rivers (Rizky, Syahputri, Leviza, & Alhayyan, 2024). Companies that violate regulations on liquid waste discharged into rivers will be penalized by the government. Plus, companies that violate laws and regulations will be punished by the government with fines or confinement. In natural resource management policy, the principle of justice must be thought through, applied, monitored, and evaluated consistently to guarantee that the environment and natural resources are operating remains safe and sustainable, as well as intergenerational justice (Eddy Elminsyah Jaya, 2024).

Establishing corporate social responsibility (CSR) objectives requires careful consideration of the findings from the study of the business's internal and external environments. Corporate social responsibility (CSR) planning initiatives will greatly assist the company by identifying key stakeholders as well as issues deemed relevant or in other words, stakeholder management can help companies create strategies, policies, and programs related business corporate social responsibility. Social responsibility in business (CSR) notice, not only because of the law, but also as a way for companies to be responsible for the environment and its society reason because, according to the company's management (Suryowati, Ayu, & Rachmi, 2025). Companies must also relate well to resource providers, such as communities that provide labor (Wibawani, Prasetyo, & Suasungnern, 2024). Company management creates every good relationship to build good relations between them and the community.

In addition to the main purpose of making a profit, the company has benefited a lot because it is in the community directly or indirectly. Some of the advantages can be identified as follows:(Ranta & Ylinen, 2024)

1. Improve community income, especially to support local communities,
2. Increasing state involvement in the tax sector,
3. Export of plantation products that have been processed can increase the country's foreign exchange receipts,
4. Provide a workplace,
5. Increase efficiency, competitiveness, and value,
6. Meet domestic manufacturing demand and raw materials,
7. Sustainable natural resource management strategies.

The basic principles of corporate social responsibility (CSR) have ethical aspects in addition to social contract aspects. From a business point of view, ethics is defined as an organized approach to moral judgments based on reasoning, analysis, synthesis, and contemplation. As mentioned earlier in the framework of the theory mentioned above, Adam Smith emphasized that economic activity must have morality, indicating that economic activity relates to the interests of society, therefore, enterprises must have the ability should use their discretion to implement the justice principle (Sulistiarini, Fatimah, & Ismail, 2025).

The business carries out social and environmental responsibility by working with a variety of local community interest sectors. Similar to the field of public health, where companies can establish medical centers to assist the community and employees, in the field of education, which is achieved through the provision of materials, facilities, and infrastructure, as well as services carried out The infrastructure development sector

assists the construction of places of worship for the community in a sustainable and sustainable manner, the company is actively involved in every humanitarian social activity, utilizing religious events throughout the year for programs to care for others. The aforementioned all aid in the application of Accountability for Social and Environmental Development (S&E) or Corporate Social Responsibility (CSR) (TJSL). This boosts the public's confidence in the business and enhances its reputation. A company that is harmonious with the surrounding community provides a real picture of the company and serves as a driver of progress by placing the company in a good view and generating benefits for society. The company can work well without conflicts that interfere with its performance. No anarchic action from outside parties can harm the company if the conflict of interest is resolved.

The provision of material assistance that can be utilized in a real way by the community, as well as facilities and infrastructure, education, and sports, is one form of corporate social responsibility. Therefore, it is expected to produce progress in the economic activities of the community or at least reduce the economic burden of the community. The assistance provided, such as educational assistance programs, provides direct benefits. Companies that help the community create public awareness of the business's worries, which will subsequently safeguard the business from interference from other parties.

The company partners with the surrounding community in a way anything is advantageous to both sides. Considering that the business anticipates the community to contribute to the progress of the company and maintain its assets, and at the same time, good employment is needed by the surrounding community, procurement of infrastructure and facilities for the community, as well as other assistance that benefits the community to improve the community's economy. Through the connection that was made between the business and the neighbourhood. Therefore, there are going to be good communication, which will allow the surrounding community to solve problems.

By means of the execution pertaining to corporate social responsibility (CSR) programmes, yielding financial advantages for businesses and society, increasing company liquidity. Its foundation is the justifications and benefits of putting responsibility for corporate social issues into practise, the capacity to cut expenses is one of them, reduce business risks and open wider market opportunities (Alfianda et al., 2023). However, what needs to be underlined is that corporate social responsibility (CSR) must be applied appropriately in line with the business's capacities and consistently linked to its financial success and liquidity (Muat & Prayogo, 2018). Any company established must have a main goal, which is to make a profit. Carrying out social activities and preserving the environment does not explicitly refer to responsibility for corporate social issues. When putting corporate social responsibility (CSR) initiatives into practise, companies must fulfill their main goal, which is to generate the most profits.

Companies can achieve social and environmental sustainability through economic sustainability, which is an interrelated relationship. The increasing economic profit of The capabilities of the firm might have an impact on it to fulfill social and environmental responsibilities (Yousefian, Bascompta, Sanmiquel, & Vintró, 2023). By increasing profits, reducing costs, and increasing sales, among other things, the business can maintain its economic capabilities well. The company also conducts initiatives pertaining to corporate social responsibility (CSR) that enhance community welfare, in terms of community empowerment, employment, and procurement of Infrastructure and facilities, among others. This affects the community's economic development.

It is anticipated that sustainable corporate social responsibility (CSR) initiatives would lessen social inequality, and the possibility of conflict between society and companies. Creating jobs with a focus on empowering local communities, so that unemployment and the poor are reduced, reducing social jealousy, this can affect how the business's connection with the neighbourhood (the community around the company) works together.

#### **IV. CONCLUSION**

Arrangements relating to corporate social responsibility conflict with regulations relating to other laws, including those relating to environmental management, human rights, manpower, and state owned enterprises (SOEs), among others. Legal entities that engage in corporate social responsibility must abide by Law No. 40 of 2007's Article 74 on Limited Liability Companies, both state managed companies (SOEs) and private companies. For state owned companies, Law No. 19 of 2003 and SOE Minister Regulation No. Per-05/MBU/2007 also regulate them. Stakeholder management implementation is among corporate social responsibility's (CSR) goals programmes method of dissemination. The commercial climate of the firm and its business ethics. Companies experience internal and external consequences as a result of carrying out social responsibility. A good form of imaging for the company leads to a good investment climate for the company, which is an internal impact for the company. By opening up greater access to capital, the company can obtain high-quality human resources and open opportunities for rewards. The absorption of labor, which reduces the unemployment and poverty rates in society, is its external impact on society. Therefore, community welfare and environmental sustainability can be well maintained.

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