

Implications Related To Regulation On Corporate Social Responsibility In Indonesia (Study on Law No. 40 of 2007 on Limited Liability Company and Law No. 25 of 2007 on capital investment)

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Abstract

Good corporate governance has 5 main principles: openness, accountability, accountability, independence, and equality. Although Law Number 40 of 2007 concerning Limited Liability Companies does not explicitly regulate it, the values of the principle are contained in it. One important principle is accountability, which includes corporate social responsibility (CSR). CSR is the company's commitment to contribute to sustainable economic development by paying attention to economic, social, and environmental aspects. Law No. 40 of 2007 and Law No. 25 of 2007 require the implementation of CSR for companies, but there are vagueness and differences in the definition and scope regulated. This raises problems related to discrimination and potential violations of private property rights of companies. In general, CSR arrangements in Indonesia are still not detailed and clear, especially related to intersections with regional interests and social responsibility to the community. Clarity of arrangements is needed so that CSR can be implemented properly and provide benefits to companies, local governments, and surrounding communities. The problem in this study is the implications caused related to the Regulation on Corporate Social Responsibility in Indonesia and how the form of social responsibility and the form of Corporate responsibility in Indonesia related to the Regulation on Corporate Social Responsibility in Indonesia. This type of research is Normative legal research. The method of approach uses legislative and conceptual approaches. Data sources come from primary and secondary legal subers. The results of this study show that the implications arising related to the regulation on Corporate Social Responsibility in Indonesia, in the UUPT regulation on Corporate Social Responsibility are unclear and overlap with other related laws and regulations. Not all companies related to natural resources carry out social and environmental responsibility, because there is still a perception that the allocation of Corporate Social Responsibility is not mandatory, and in its implementation there is no good control from the government, and there are no firm sanctions for companies that do not channel Corporate Social Responsibility. The form of social responsibility and the form of Corporate responsibility in Indonesia related to the Regulation on Corporate Social Responsibility in Indonesia can vary, depending on the needs and priorities of the company and the surrounding community. Corporate Accountability that implements CSR is needed to hold stakeholders accountable. The form of accountability can be: CSR report: a report that explains the CSR activities that have been carried out by the company, the impact that has been achieved, and the obstacles faced. CSR audit: an independent audit to ensure that CSR activities have been carried out in accordance with established standards and policies. Dialogue with stakeholders: open dialogue with stakeholders to obtain input and suggestions related to CSR implementation.

Keywords: *Corporate Social Responsibility, Regulation*

INTRODUCTION

Good corporate governance according to the Cadbury Committee is “the principle that controls and directs the company to achieve a balance between power and authority in providing accountability to shareholders in particular and stakeholders in general”. Law No. 40 of 2007 on Limited Liability Companies has not explicitly regulated good corporate governance, but only stated the values of its principles. In general, there are five principles of good corporate governance, namely openness, accountability, responsibility, independence, and equality.

The principles of good corporate governance contained in Law No. 40 of 2007 concerning Limited Liability Companies include:

1. the principle of openness contained in Article 29 paragraph (5) of Law Number 40 of 2007 concerning limited liability companies, namely “registration of companies as referred to in Paragraph (1) is open to the public”, companies must register companies that are public and open.
2. the principle of accountability is contained in Article 64 of Law Number 40 of 2007 concerning limited liability companies, namely “in the event that the articles of association determine the work plan must be approved by the GMS, the work plan must first be reviewed by the board of Commissioners”. That in regulating the preparation of the annual work plan must be submitted to the commissioner and the GMS.
3. the principle of accountability is contained in Article 74 of Law No. 40 of 2007 concerning limited liability companies, namely “companies that carry out their business in the field and/or related to natural resources are obliged to carry out Social, Social and environmental responsibilities”, that companies are obliged to carry out social responsibility or commonly called corporate social responsibility.
4. the principle of independence is contained in Article 85 paragraph (4) of Law Number 40 of 2007 concerning limited liability companies, namely “in voting, members of the board of Directors, members of the board of Commissioners, and employees concerned are prohibited from acting as proxies and shareholders as Paragraph (1)”, that there is a prohibition for commissioners, directors and employees to become proxies of shareholders in voting at the GMS.

the principle of equality contained in Article 53 paragraph (2) of Law No. 40 of 2007 concerning Limited Liability Companies is “every share in the same classification gives the holder the same rights”, that shareholders are given the same rights in the same classification of shares.

Corporate social responsibility is a social responsibility to the community and the environment beyond economic responsibility, or the company's commitment to contribute to sustainable economic development by paying attention to corporate responsibility and emphasizing the balance between attention to economic, social, and environmental aspects (Untung 2008). Corporate social responsibility exists because of the thought that the company is an industry that conducts business activities within the community, and must participate responsibly in the event of problems caused by the company's activities in the surrounding community. "The foundation of corporate social responsibility is derived from moral values, that the company lives in the midst of community life (Harahap 2007) Corporate social responsibility is generally voluntary. Whereas the commitment and awareness of each company must be different and depend on the policies of each company (Wibisono, 2007). However, since the enactment of Law No. 40 of 2007 on Limited Liability Companies and Law No. 25 of 2007 on Investment, corporate social responsibility has become mandatory (obligation). There are various points of view between companies that carry out corporate social responsibility, local governments that give permission for the establishment of the company and are obliged to provide legal protection for the community and the community around the company that should benefit from the company. Looking at various interests and different points of view, it is necessary to have clear arrangements that can accommodate the legal certainty of implementing corporate social responsibility so that it can be implemented by the company and provide benefits to local governments and residents around the company.

Corporate social responsibility obligations for companies as outlined in Law No. 40 of 2007 on Limited Liability Companies and Law No. 25 of 2007 on investment cause ambiguity due to differences in definitions and terminology used by the law. In Law No. 25 of 2007 on investment Article 15 letter b referred to that “every investor is obliged to: (b) carry out corporate social responsibility.” While in Law No. 40 of 2007 on limited liability company used the term “

social and environmental responsibility“, in addition, in Law No. 25 of 2007 on investment using the word” inherent responsibility” while in Law No. 40 of 2007 on limited liability company using the word” Company commitment ” these two terms can not be interpreted the same. Meanwhile, when viewed from the purpose of corporate social responsibility obligations for companies in the two laws, there are also differences, namely if in the law on Limited Liability Companies the obligation is aimed at improving the quality of life of the community, while corporate social responsibility obligations for companies in the law on investment are aimed at creating a harmonious relationship. On the other hand, in Law No. 25 of 2007 on investment there is no restriction on the form of company and its business field, while in Law No. 40 of 2007 on limited liability company is only intended for the form of limited liability company specifically engaged in the field of Natural Resources and related, as mentioned in Article 74 paragraph (1), namely: “Companies that carry out their business activities in the field of and or related to natural resources are obliged to carry out social and environmental responsibilities.” This clause gave birth to several problems, namely:

- (a) discrimination against Limited Liability Companies and
- (b) discrimination only for companies engaged in the field of resources and or related only.

While non - limited liability companies and not engaged in the field are considered not burdened with CSR obligations. Furthermore, if CSR is only narrowly interpreted, in the form of giving part of the wealth to the community, as stipulated in Article 74 paragraph (2) of Law Number 40 of 2007 concerning limited liability companies, namely: “Social and environmental responsibility as referred to in Paragraph (1) is an obligation of the company that is budgeted and calculated as the company's costs, the implementation of which is carried out with due regard to propriety and fairness."corporate social responsibility as a form of obligation to distribute wealth is considered to violate the private property right of corporations. Because corporations as private institutions have ownership rights that are fully protected by law. The right of private property must be fully guaranteed by the law of the land as something sacred (the sacret right of private property).

RESEARCH METHODS

Research methods according to Robert Bogdan and Steven J. Taylor (in Soekamto, 2007) is: “the process, principles, and procedures by which we approach problems and seek answers. In the social sciences the term applies to how one conducts research. The method used in writing this thesis proposal consists of several parts, namely the type of research, research approaches, types of data and sources of legal materials, legal materials tracing techniques, up to legal materials analysis techniques. This type of research is normative juridical research, which is research that can be interpreted as a scientific procedure to find the truth based on the logic of legal Science from the normative side. The method of approach is a pattern of thought that is scientifically in a writing or research. The method of approach used in this study is the approach of legislation, conceptual approach.

RESULT AND DISCUSSION

The concept of Corporate Social Responsibility (CSR)

Since the enactment of Law No. 40 of 2007 on Limited Liability Companies (Law no. 40 of 2007), also developed the notion that corporate social responsibility is not a corporate obligation, the reason that in Article 1 point 3 of law no. 40 of 2007 stated that social and

environmental responsibility is the company's commitment to participate in sustainable economic development in order to improve the quality of life and beneficial environment, both for the company itself, the local community, and the community in general. The term "commitment" in these terms can be interpreted as a term that does not at all indicate an obligation required by the state, but rather a commitment that comes from the self that will do it, not a compulsion that comes from outside. The consequence is that if the commitment is set as an obligation, then this no longer comes from within (voluntary), but from outside the self that performs and is coercive (Ali, 2023). It must be recognized that basically the main purpose of establishing a company is to make a profit, but in doing business, the company must comply with all legal regulations in force in a country, ranging from labor regulations (labor) to regulations related to the preservation of environmental functions. Therefore, in running its business, every company must comply with its obligations to carry out corporate social responsibility. Even today, although corporate social responsibility is a voluntary activity, global developments demand corporate social responsibility as an unavoidable option. Whether we like it or not, corporate social responsibility must be implemented as a form of responsibility to stakeholders (Ismail, 2023). The influence of globalization on the one hand, of course, brings benefits to the development of Science and technology, as well as the transfer of information, and on the other hand also triggers increased human concern for the quality of social life, both individually and communally. This is an important factor in the implementation of corporate social responsibility in the form of social and environmental responsibility. Companies in carrying out their business activities that are profit-oriented, must operate responsibly, at least does not give a bad impact on society and the environment, if it is not able to carry out the real development and improvement of social welfare. Every corporation must not only be profit-oriented, but must pay attention to social, economic and environmental life. Corporations must realize that they are an integral part of society, so that bad things that happen and harm society in turn will have an impact on them as well. Therefore, every company should treat its community as a partner (Susanto, 2007). Through Law No. 40 year 2007, Corporate Social Responsibility activities become mandatory for the company, but without being required though, it should be corporate social responsibility by the company with its own awareness, and is voluntary (Wibisono, 2007). The implementation of Corporate Social Responsibility has only been based on the awareness and commitment of the company, whereas the commitment and awareness are not the same and depend on the policy of each company. Relying on the implementation of corporate social responsibility on the awareness and commitment of the company certainly has some weaknesses. The most basic drawback is the absence of strict sanctions for companies that do not carry out corporate social responsibility. This condition will not encourage the implementation of corporate social responsibility in Indonesia and even companies that have implemented corporate social responsibility still do not have a clear direction (Habztop 2023). Based on observations of corporate social responsibility practices so far, not all companies are able to carry out corporate social responsibility in accordance with the philosophy and concept of true corporate social responsibility. Suharto (2023) said that not a few companies are trapped by corporate social responsibility biases as follows:

1. Camouflage, in this case the company's CSR is not based on genuine commitment, but only to cover up business practices that raise ethical questions. For a company like this, CSR does not stand for community development, but "underwear" that serves to cover the "nakedness" of the company.
2. Generic, in this case the CSR program is too general and less focused because it is developed based on a template or CSR program that has been done by other parties. Impulsive and stingy companies are usually lazy to innovate and tend to copy-paste (with slight modifications) the CSR model that is considered easy and profitable for the company.

3. Directive, in this case CSR policies and programs are formulated top-down and only based on the mission and interests of the company (shareholders) alone. CSR programs are not participatory according to the principle of true stakeholder engagement.
4. Lip service, in this case CSR is not part of the company's strategy and policy. Usually, CSR programs are not preceded by needs assessment and are only given based on compassion (karitatif).
5. Kiss and run, in this case the CSR program is ad hoc and not sustainable. People are given a "kiss "in the form of goods, services or training, and then" left" just like that. The programs developed are generally myopic, short-term and do not pay attention to the meaning of social empowerment and investment. CSR is just "planting corn", not "planting teak".

The fact that shows the bias in the implementation of corporate social responsibility as described above, occurs due to weaknesses in law No. 40 in 2007. This law does require companies to carry out corporate social responsibility, but on the other hand there is no strict limit on the standardization of the implementation of Corporate Social Responsibility itself, although in Article 74 paragraph (2) of Law No. 40 of 2007, there is determined that the implementation of corporate social responsibility is carried out with due regard to propriety and fairness. The terms "propriety" and "fairness" are still very biased and cannot be measured, so the consequence is that the implementation of corporate social responsibility depends on the willingness or will of the company concerned.

The state of Indonesia is a state of law and as a state of law, it means that in Indonesia the law has an important meaning, especially in all aspects of people's lives, whose source is Pancasila. Everything related to the Constitutional life of the Republic of Indonesia must be based on Pancasila. Regulations in force in the Republic of Indonesia must be sourced to Pancasila, because Pancasila is the source of all sources of law. Therefore, all acts of power or power in society must be based on legal regulations, furthermore, laws are also applicable as norms within the country, so the Indonesian state must be built into a legal state (Tengku, 2023).

Definition of corporate social responsibility in Indonesia juridically formal can be seen in several laws and regulations, namely: law No. 40 of 2007 and Law No. 25 of 2007 on Capital Investment (Law No. 25 of 2007). Definition of corporate social responsibility in Article 1 Number 3 of law no. 40 of 2007 is the company's commitment to participate in sustainable economic development in order to improve the quality of life and beneficial environment, both for the company itself, the local community, and the community in general, but in elucidation of Article 15 (b) of law no. 25 of 2007, it is stated that what is meant by corporate social responsibility is the responsibility inherent in every investment company to keep creating harmonious, balanced relationships, and in accordance with the environment, values, norms and culture of the local community.

In addition to the national scope, there are also various definitions of corporate social responsibility in the international scope, for example as stated by the World Business Council for Sustainable Development (WBCSD) that: "corporate social responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (Baker, 2023), corporate social responsibility means the ongoing commitment of the corporate world to operate and act legally and ethically and contribute to the improvement of the quality of life of employees and their families, as well as the improvement of the quality of life of local communities and society more broadly.

The European Commission defines corporate social responsibility as: "a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. A concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis" (Baker,

<http://www.mallenbaker.net>), means a concept of a company that decides voluntarily to make a better contribution to society and a clean environment. An enterprise concept that integrates social and environmental concerns in business operations and in their interaction with interested parties on a voluntary basis.

Looking at some of the notions mentioned above, it can be said that the general purpose of implementing corporate social responsibility is to improve and improve the quality of life of people and the environment. This goal is ideal for development efforts in various aspects of community life. Therefore, there is a need for a clear and firm rule of law as a standard for the implementation of targeted and appropriate corporate social responsibility programs. This is in line with the theory of development law formulated Kusumaatmadja (2006), that the function of law is to maintain order in society, besides the law also serves as a tool of renewal and development of society, in the sense of maintaining order in a society that is building. Furthermore, it is also explained that the law must be able to help the process of changing community development. The law should be used as a tool or means of Community Renewal. The thought of law is used as a means of renewal it can be legislation or jurisprudence or a combination of both.

The concept of corporate social responsibility is a form of corporate responsibility in an effort to improve the welfare of society, but it also provides benefits for the company itself, both to maintain the continuity of production until for the purpose of building social legitimacy. Regardless of the debate about the importance of corporate social responsibility, every company that conducts business activities in Indonesia must be able to have a positive impact on society. These efforts must be seen from the application of the principles of economic democracy, efficiency, sustainability (sustainebility) and environmentally sound. When this concept is associated with the notion of corporate social responsibility, there is actually no reason for entrepreneurs or companies not to apply corporate social responsibility in their business activities, because this Corporate Social Responsibility has become a constitutional mandate.

This law provides for social and Environmental Responsibility aimed at realizing sustainable economic development in order to improve the quality of life and the environment that is beneficial to the company itself, the local community, and society in general. This provision is intended to support the establishment of a harmonious, balanced, and in accordance with the environment, values, norms, and culture of the local community, it is determined that the company whose business activities are in the field of and/or related to natural resources must carry out social and environmental responsibilities. To carry out the company's obligations, social and Environmental Responsibility activities must be budgeted and calculated as the company's costs, which are carried out with due regard and fairness. These activities are contained in the company's annual report. In the event that the company does not carry out its social and environmental responsibilities, the company concerned will be subject to sanctions in accordance with the provisions of the laws and regulations.

This has placed social and Environmental Responsibility far from the principles/concepts of CSR that are embraced as mainstream at the international level. On an international scale, the concept of CSR adopted as contained in the International Organization for Standardization or ISO 2600. In September 2004, the International Organization for Standardization (ISO), as the parent organization of international standardization successfully produced guidelines and standardization for Social Responsibility, which was named ISO 26000: guidance Standard on Social responsibility. ISO 26000 is the guiding standard for the implementation of CSR. ISO 26000 defines CSR as the responsibility of an organization for the impact of its decisions and activities on society and the environment, through transparent and ethical behavior, namely :

- a. Consistent with sustainable development and community welfare;
- b. Attention to the interests of stakeholders

c. In accordance with applicable law and consistent with international norms

Based on the above exposure, it turns out that the principles / concepts of TJSL contained in the Constitution, the scope and understanding of the principles/concepts of social and environmental responsibility as referred to in Article 74 of the Constitution are different from the scope of the principles/concepts and understanding of CSR in the literature and official definitions issued by international institutions (ISO 26000, the World Bank, and so on) and practices that have been running in the country and internationally.

The results showed that CSR disclosure has a positive and significant effect on financial performance, shows the level of corporate accountability, minimizes risk, protects the company's good image, and as an analytical tool for investors and creditors. This is expected to increase the awareness of the company to conduct CSR activities and disclosure. In addition, investors are also expected to be more aware of the importance of CSR issues in the future, so that companies are willing to carry out CSR activities in a real way by maximizing the positive impact and minimizing the negative impact of a particular business activity. In the long run, the company can enjoy good market performance and in turn will be enjoyed by society in general.

Ratio Legis Corporate Social and environmental responsibility for the company under the provisions of Law No. 40 of 2007 on Limited Liability Companies Ratio legis is an attempt to find the cause of the birth of a legal regulation. Sadjipto (2014) suggests the principle of law is the cause or reason for the birth of legal regulations or legal regulation ratio. The principle will not end up giving birth to a rule of law until the next hold will be born continuously. Ratio legis regulation of social responsibility if a problem occurs, it must be returned to its legal principles to find a solution. Another thing said by Sadjipto that the principle is the most extensive foundation for the birth of a rule of law. Actually, before becoming a norm or legal regulation, the law is in the form of a principle, which principle is used as a gauge or foundation for the establishment of a regulation. So the principle was in the rule of law before he was born and when he had problems. When looking for the legal ratio of the formation of legal regulations, the principle of law can be used and seen from the manufacture/design, and the preparation of these regulations.

Appendix explanation of Law No. 12 of 2011 on the formation of legislation is explained to determine the condition of the law or legislation governing the substance or material in the legislation in this case the regional regulations can be seen from the preparation of the basic philosophical considerations, juridical, and sociological. In addition, to determine the preparation of technical policy guidelines and implementation guidelines harmonization, rounding, and stabilization of the conception of the draft legislation as a standard conception, procedures and techniques of preparation and design of good legislation can be seen from these three aspects, namely philosophical, juridical, and sociological.

Significance of Corporate Social Responsibility Clause in notarial deed

The social and Environmental Responsibility Clause is very possible to be contained in the notarial deed either The Deed of company establishment or amendments to the Articles of Association and Bylaws of the company which can be on the agenda at the General Meeting of shareholders (GMS). The role of the notary in giving the company a view of the importance of making the Social Responsibility Clause important and decisive, although the decision to make the content material must also be desired by the company. The corporate social and Environmental Responsibility Clause is a concept that includes awareness of a good and healthy environment in one of the clauses of the company's deed of incorporation. The clause becomes an important part of a notarial deed related to the establishment of a company or amendment to the Articles of Association of a company as an authentic deed that can be the basis for perfect proof. Notarized by the will of the parties and the input of a notary who serves to provide legal counseling on the legal and ethical responsibilities of the company in order to balance the position

of the parties including other parties in this case a good and healthy environment as part of the sustainability of the company and sustainable development in Indonesia as well as the demands of era 5.0 as an era of enjoying life and hacking social gaps.

Theoretical implications of Corporate Social and Environmental Responsibility provisions in the Company Law

A lot of literature confirms that CSR activities contained in corporate social disclosure are influential and have a positive relationship with company performance. The relationship of CSR regulation regulated in Company Law (UUPT No. 40 of 2007) with the above legislation, seen in terms of legal principles is a *lex specialist*, and uses the principle of absolute responsibility (absolute liability) of the company, which in fact each of these regulations is a stand-alone legal provision. The relevant legislation is a legal obligation for the company, which is not actually a voluntary social responsibility as conceptualized or internationally adopted. Thus, there can be a doubling of the responsibility of a company, namely socially (according to the Company Law) and legally (Environmental Law, Consumer Protection Law and other laws and regulations). In the principle of absolute responsibility (absolute liability) the emphasis is on the cause not the fault.

According to this principle, the company is responsible for any losses incurred in the company's activities without having to prove the existence or not of the company's fault. Thus, in the midst of a global business law trend towards deregulation and more space for self-regulation efforts through soft laws, CSR regulations in hard law (PT Law No. 40 of 2007) can be said to be a step backward. For example, the problem of Environmental Responsibility, which is actually the responsibility of every subject of law, including companies. If there is damage to the environment due to its business activities, it clearly goes into the area of legal affairs. Any impact of pollution and ecological destruction is subject to lawsuits, and every company must be held accountable.

By placing environmental protection and rehabilitation obligations in the domain of social responsibility, it tends to reduce the meaning of environmental safety as a legal obligation to a mere social responsibility option. Or even further, there can be a doubling of the responsibility of a company, namely socially (according to the Company Law) and legally (Environmental Law).

Linkage of Corporate Social and environmental responsibility regulations in the Company Law with other laws and regulations

The provision of social and environmental responsibility (TJSL) in the UUPT as a systematic and integrated legal concept turns out that there are juridical inconsistencies between Article 1 and Article 74 and the explanation of Article 74 itself. Article 1 of Law No. 40 of 2007 on limited liability companies contains "... commitment of Limited Liability Companies to participate", while Article 74 paragraph (1) "... shall carry out social and Environmental Responsibility". Article 1 implies that the implementation of CSR is voluntary as an awareness of each company or community demands. While Article 74 paragraph (1) means an obligation. Furthermore, the obligations of TJSL in Article 74 paragraph (1) do not have a direct relationship with the sanctions in Article 74 paragraph (3). Sanctions for not carrying out social and environmental responsibilities are not regulated in the UUPT but are dependent on other related laws and regulations.

Corporate Social Responsibility Regulation In Indonesia

In essence, every person, group and organization has a social responsibility (social responsibility) in the surrounding environment. The social responsibility of a person or organization is the ethics and ability to do good in the social environment based on the values, rules and needs of the community. The company is one of the joints of modern society, where the company is a legal subject like a human (*natuurlijk person*) who has rights and obligations.

The company (as an artificial person) is one of the Centers of human activities in order to fulfill their lives, besides that the company is also one of the sources of state income through taxes and also as a container for Labor. In the context of social responsibility, in the company known as corporate social responsibility or Corporate Social Responsibility (CSR), the definition of CSR is very diverse.

Forms Of Corporate Responsibility

Responsibility for the realization of social welfare in a country, not only the obligation of the government but also involves the participation of other parties. One example is companies and industries that play an important role in promoting healthy economic growth. Networking and government partnerships with other parties is one of the strategies needed to support the implementation of social policies so far. In addition to striving for a decent life for the community, the involvement of these parties is also accompanied by a responsibility to maintain and maintain environmental and social stability. It aims to improve the social welfare of the community in various fields, so as to create a healthy interaction between companies and industry with the surrounding community.

A Form Of Corporate Responsibility

CSR programs that have been carried out since the 2000s only have two categories of choices, namely minimizing negative impacts (compensation) or maximizing positive impacts. This categorization arises due to the implementation of corporate responsibilities that are only based on stakeholders. This means that a company'S CSR program is created based on the interests of a specific group, which is approached (directly or through a facilitator) to find out its views on what should be done.

CONCLUSION

The implications that arise related to the regulation on Corporate Social Responsibility in Indonesia, in the UUPT regulation on Corporate Social Responsibility is not clear and overlaps with other related laws and regulations. Not all companies related to natural resources carry out social and environmental responsibilities, because there is still a perception that the allocation of Corporate Social Responsibility is not mandatory, and in its implementation there is no good control from the government, and there are no strict sanctions for companies that do not distribute Corporate Social Responsibility..

The form of Social Responsibility and the form of corporate responsibility in Indonesia related to the regulation on Corporate Social Responsibility in Indonesia can vary, depending on the needs and priorities of the company and the surrounding community. Some examples of common forms of CSR in Indonesia include: Environment: reforestation programs, reducing greenhouse gas emissions, waste management, and the use of renewable energy. Social: education programs, health, community economic empowerment, and natural disaster relief. Economics: small and medium enterprise (MSME) development programs, entrepreneurship training, and job creation.

A form of accountability for companies that implement CSR is needed to hold stakeholders accountable. The form of accountability can be: CSR Report: a report that describes the CSR activities that have been carried out by the company, the impact that has been achieved, and the obstacles faced. CSR Audit: an independent audit to ensure that CSR activities have been carried out in accordance with established standards and policies. Dialogue with stakeholders: open dialogue with stakeholders to get feedback and suggestions related to the implementation of CSR.

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