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Manuscript Title: "Corporate Social Responsibility in Indonesia Law and Legal Validity "

On behalf of Editorial Team of the "Russian Law journal (RLJ)", we are pleased to inform you that your manuscript has been accepted publication in Current Issue of 2023 as per the recommendations given by the peer review group of experts.

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REVIEW RESULT: Article is accepted

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| S.N. | JUDGMENT CRITERIA | COMMENT |
|------|--|--------------|
| 1. | Originality | 85% |
| 2. | Scope of the Article | 82% |
| 3. | Content writing of the article | Satisfactory |
| 4. | Clearly and concisely written of the article | Satisfactory |
| 5. | Are the presentation, organization and length satisfactory? | yes |
| 6. | Are the illustrations and tables necessary and acceptable? | Yes |
| 7. | Are the interpretations and conclusions sound and justified by the data? | Yes |
| 8. | Are the references Cited Properly | Yes |

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Subject: Acceptance Notification

Dear Ulya Kencana, Muhammad Sirozi, Aflatun Muchtar

I am pleased to inform you that your manuscript entitled **CORPORATE SOCIAL RESPONSIBILITY IN INDONESIA LAW AND LEGAL VALIDITY** has been accepted for publication in the Russian Law Journal.

After a thorough review process, the reviewers and the editorial board have recognized the significant contribution of your work to the field of Law. Your research methodology, analysis, and conclusions were found to be rigorous and insightful, making a valuable addition to the discourse on Journal's Scope.

We appreciate your commitment to producing high-quality research and your contribution to the field of law. We are confident that your work will be of great interest to our readership and will stimulate further research and discussion.

We would like to thank you for your submission and congratulate you on your successful acceptance. We look forward to publishing your work in the upcoming issue of the Russian Law Journal.

Regards



Dr. Dmitry M
Editor in Chief,
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Corporate Social Responsibility in Indonesia Law and Legal Validity

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Abstract. The study, a continuation of earlier studies, examines in-depth the primary principles governing the operation of Indonesia's CSR through corporate law as well as the CSR law's credibility from a different angle that has not received much attention. This paper attempts to assess Indonesia's corporate social responsibility statute. It is utilized to develop an analysis as demonstrated in this work through the study of different research documents and literature. To fully explain the company's CSR from a legal standpoint, the data is gathered and then examined. The findings of this investigation show unequivocally that businesses in Indonesia develop their own CSR strategies based on a knowledge of CSR guidelines.

Keywords: Laws, Corporate Social Responsibility, ethic, economic Mandate, Indonesia.

1. Introduction

The tradition of social philanthropy as philanthropy in Indonesia is often carried out by individuals or community groups. But now it is developing in the form of generosity carried out by the company, namely the concept of Corporate Social Responsibility (hereinafter abbreviated CSR). CSR emerged in the early 19th century in the United States, then developed in other countries in the world. In Indonesia, CSR has developed since the 1980s. CSR is a corporate social program to provide assistance and empower communities around the company as a form of social responsibility for various things that are lost to the community due to the operation of the company (Hartini Retnaningsih, 2015). The idea of CSR has ethical and moral elements in other developed industrial nations, and corporations there choose whether or not to adopt it. However, it is required by law for businesses in Indonesia to do so. There are also distinctions between established industrial nations and European nations, where businesses apply CSR in accordance with international or regional legislation. Pressure and laws that must be followed are the foundation for CSR implementation. Due to the company's concern for the social and environmental effects on society, CSR adoption in American state-owned businesses is a voluntary effort (Jamin Ginting, 2007).

Studies on CSR in Indonesia frequently use a management-focused approach. (Jamin Ginting, 2007; Yossie Ria Sofyanty et al., 2017; Yapiter, 2013; J. Andy Hartanto, 2019; Handy Nugroho, 2019; Elkington, 2018; Prajarto, 2015; Elvitrianim Purba, 2018; Miftah Faridl Widhagdha etc., 2018; Melawati, 2015). Legal studies (Jamin Ginting,

2007; Lu Sudirman et al., 2021; Hartini Retnaningsih, 2015; Disemadi et al., 2020; J. Andy Hartanto, 2019; Zainal, 2020; Barnett, 2019; Handy Nugroho, 2019; T. Romi Marnelly, 2012; Mhd Taufiqurrahman, 2020). Economic studies (Netty Dyah Kurniasari, 2015; Asa Ria Pranoto, 2014; Lu Sudirman et al., 2021; Nadirah, 2020; Yossie Ria Sofyanty et al., 2017; Barnett, 2019; Handy Nugroho, 2019; Elkington, 2018; Prajarto, 2015; Mhd Taufiqurrahman, 2020; Elvitrianim Purba, 2018). Social studies and community empowerment (Netty Dyah Kurniasari, 2015; Hartini Retnaningsih, 2015; Lu Sudirman et al., 2021; Asa Ria Pranoto, 2014; Nadirah, 2020; Yossie Ria Sofyanty et al., 2017; Disemadi et al., 2020; Jamin Ginting, 2007; Barnett, 2019; Bowie, 2017; Handy Nugroho, 2019; Elkington, 2018; T. Romi Marnelly, 2012; Elvitrianim Purba, 2018; Miftah Faridl Widhagdha etc., 2018; Gina Bunga Nayenggita et al., 2019). Business studies (Mattera, 2012; Yossie Ria Sofyanty et al., 2017; Netty Dyah Kurniasari, 2015; Handy Nugroho, 2019; Elkington, 2018; T. Romi Marnelly, 2012). Study of corporate legal culture and ethics (Bambang Rudito, 2013; Mhd Taufiqurrahman, 2020). So far, there is no in-depth study on the main guidelines for the functioning of corporate CSR law in Indonesia and its sanctions. This study tries to analyze the company's CSR from a legal perspective. Where the policy on CSR in Indonesia in the era of decentralization is regulated in the Investment Law no. 25/2007 and the Limited Liability Company Law No. 40/2007. The Limited Liability Company Law and the Investment Law have been considered as one of the world's first laws for mandated CSR (J. Andy Hartanto, 2019; Disemadi et al., 2020; Nadirah, 2020; Lu Sudirman et al., 2021; Handy Nugroho, 2019; Mhd Taufiqurrahman, 2020). The requirements for businesses that are present in the area must contribute to the progress of the area, then local regulations regulate local companies are held accountable for CSR (Zainal, 2020; Lu Sudirman, et al, 2021; Mattera, 2012; Yapiter, 2013; Handy Nugroho, 2019; Elkington, 2018; Prajarto, 2015; T. Romi Marnelly, 2012; Bambang Rudito, 2013; Miftah Faridl Widhagdha etc., 2018; Visit, 2015). The implementation of CSR in Indonesia is partially. Most of them are still in the form of charity and as a means of forming a positive company image (Ardianto, Elvriano et al., 2011; Disemadi et al., 2020; Hartini Retnaningsih, 2015; Nadirah, 2020; Matta, 2012; Yapiter, 2013; Handy Nugroho, 2019; Prajarto, 2015). Through CSR, the company's operations are expanded beyond the limits imposed by economic and legal conditions, which are beyond the company's fundamental task, namely business (Barnett, 2019; Disemadi et al., 2020; Nadirah, 2020; Mattera, 2012; Yapiter, 2013; Handy Nugroho, 2019; Elkington, 2018; Prajarto, 2015; T. Romi Marnelly, 2012; Bambang Rudito, 2013; Mhd Taufiqurrahman, 2020; Miftah Faridl Widhagdha etc., 2018).

In developed nations, where CSR is based on businesses' commitment to putting their individual strategies into practice, there are fundamental differences in the way that CSR is thought of. In Indonesia the emphasis is placed on compliance with the law by companies, despite the disruption to their commercial duties (Barnett, 2019; Yossie Ria Sofyanty et al., 2017; Yapiter, 2013; J. Andy Hartanto, 2019; Asa Ria Pranoto, 2014; Ardianto et al, 2011; Nadirah, 2020; Lu Sudirman et al., 2021; Yossie Ria Sofyanty et al., 2017; Mattera, 2012; Handy Nugroho, 2019; Prajarto, 2015; T. Romi Marnelly, 2012; Mhd Taufiqurrahman, 2020; Miftah Faridl Widhagdha etc., 2018).

The role of the company is very important to take part in solving the problems of MSMEs in Madura, for example through the CSR program, because poverty rates in areas that are classified as high (Netty Dyah Kurniasari, 2015; Yossie Ria Sofyanty et al., 2017; Mattera, 2012; Yapiter, 2013; Miftah Faridl Widhagdha etc., 2018). CSR is a company's commitment to contribute to sustainable economic development by paying attention to social and environmental aspects (Asa Ria Pranoto, 2014; Hartini Retnaningsih, 2015; Disemadi et al., 2020; Nadirah, 2020; Yossie Ria Sofyanty et al., 2017; Mattera, 2012;

Yapiter, 2013; Handy Nugroho, 2019; Elkington, 2018; Prajarto, 2015; T. Romi Marnelly, 2012).

The company is considered to have an important role in economic growth and alleviating poverty during the Covid-19 pandemic. (Lu Sudirman et al., 2021; Disemadi, et al, 2020; Nadirah, 2020; Yossie Ria Sofyanty et al., 2017; Handy Nugroho, 2019; Elkington, 2018; T. Romi Marnelly, 2012). CSR for the company provides added value for the community around the company (Disemadi et al., 2020; Nadirah, 2020; Yossie Ria Sofyanty et al., 2017; Mattera, 2012; Yapiter, 2013; Handy Nugroho, 2019; Elkington, 2018; Prajarto, 2015; T. Romi Marnelly, 2012; Bambang Rudito, 2013; Miftah Faridl Widhagdha etc., 2018; Gina Bunga Nayenggita et al., 2019). Therefore, a corporate legal culture and ethics are needed in implementing CSR (Bambang Rudito, 2013; Mhd Taufiqurrahman, 2020; Miftah Faridl Widhagdha etc., 2018).

CSR must be implemented, because it is related to Good Corporate Governance, so that it becomes a legal obligation (liability) that has legal sanctions (Jamin Ginting, 2007; Hartini Retnaningsih, 2015; Yossie Ria Sofyanty et al., 2017; Mattera, 2012; Yapiter, 2013 ; Handy Nugroho, 2019; Elkington, 2018). The implementation of CSR in various companies has not been effective in accordance with regulations, so there is no legal certainty and for the recipient community it is not fair (Hartini Retnaningsih, 2015; Lu Sudirman, et al, 2021; Handy Nugroho, 2019; Mhd Taufiqurrahman, 2020; Miftah Faridl Widhagdha etc., 2018). This paper is a continuation of the last two studies by looking comprehensively at the main guidelines for the proper functioning of corporate CSR law in Indonesia, and the sanctions of the CSR law. This study tries to analyze the corporate CSR law in Indonesia.

The purpose of this paper is to complement the shortcomings of the existing studies by carefully examining how CSR in Indonesia from a legal perspective. In other words, this paper shows three things. First, how is the corporate social responsibility program. This question concerns the fact that the government recognizes local companies for their contribution to society and the environment to implement CSR. Thus, companies need to implement their own CSR based on Indonesian CSR regulations and *Second*, the types of CSR regulations, that the government has set CSR to be implemented. There are two types of CSR regulation with prescriptive and voluntary approaches. Third, there are three dimensions of CSR, namely ethics, economics and law adopted in the CSR laws in Indonesia for companies CSR activities. Fourth, the business mandate that various CSR regulations apply to determine the main objectives of each company's CSR practices to be given to the beneficiaries of their company's CSR. The company's CSR obligations are in accordance with the mandate of the law, one of which must respect local customs (Investment Law), other laws that play a role in eradicating community poverty through corporate CSR, as well as legal sanctions. This paper is based on an argument that with regulations governing the implementation of corporate CSR in Indonesia, the government encourages the existence of CSR programs made by companies. The types of regulations that are mandatory and voluntary are determined. The three dimensions adopted in the CSR law of Indonesian companies are based on ethics, economics and law which are interrelated with each other. Therefore, the business mandate in various CSR regulations of Indonesian companies is different from other developed industrial countries in the world, not only in terms of the rule of law, but also with implications for CSR practices for companies to be responsible for society and the environment, namely alleviating poverty and improving the welfare of the surrounding community. company through the implementation of corporate CSR.

2. Literature Review

2.1. CSR within the Context of Developing Nations

The setting of a national center location influences the way a corporate welfare obligation is carried out there. Most of the ideas related to the responsibility of the social welfare company were created in the establishment of industrialized nations, where the role of government in the economy is limited. In nations that are still developing, the primary objective of corporate social responsibility (CSR) is to support the efforts of local governments in accomplishing their respective development objectives (Khan et al., 2020). On the other hand, in order to get related to the construction problems, the authorities of developing nations may have advocated for increased freedom to interpose with the activities of firms, especially Multi-National Companies (MNC).

This is especially true for MNCs. Governments in developing countries are forced into a difficult negotiating situation because of their reliance on foreign direct investment (FDI) in order to come up with employment opportunities and trigger revenue. In addition, the reliance on loans being borrowed from associations such as the World Bank and the IMF (International Monetary Fund), which meet the borrowing requirements for developing countries to take the lead in industrialization, causes developing governments to place greater emphasis on economic protection. The interests of the company rather than the welfare of their neighbors. This is because the loans from these institutions meet the needs of the loan environment so that developing countries prioritize industrialization (Cramer, 2017). At present, bribery and corruption are commonplace in developing nations. As a result, governments in these countries tend to favor the interests of shareholders because investors use economic power that is essential to the misconduct of the authorities (Epueke et al., 2020). In terms of political, economic, cultural, or environmental factors, market volatility in developing countries is often very different from industrialization. Companies operating in developing countries have a high degree of uncertainty due to the ever-changing and unpredictable business environment in developing countries compared to the markets of industrialized countries (Wang et al., 2022). Companies are not only trained by the surrounding market regulators such as executives, suppliers, buyers, and shareholders; rather, corporate success also relies on the firm's connection with political stakeholders (Kwadwo et al., 2021). If a company does not have contact with government executives, non-governmental firms, and other key parties, the company may face significant commercial challenges regarding their local licenses and their loyalty to the local community.

The integration of corporate political and market obligations brings a green line that separates market forces and government pressures or laws into the surrounding environment of developing countries. This is what is meant by the term "Corporate Social Responsibility," which is abbreviated as "CSR". According to Khan and Lockhart (2022), the idea of social responsibility is predominantly used as the preponderant catalyst for economic development and producer of the economics rate of the resources of poor nations, and as a result, it is insufficient. Khan and Lockhart came to this conclusion. It is less probable that businesses in developing nations like Indonesia, which have the kind of institutional conditions present in many other developing countries, will fulfill their social commitments (Muruviwa et al., 2018). Therefore, one of the most important goals of socially responsible corporate programs in developing countries is their contribution to development-related problems such as impecuniosity reduction and economic development. This is one of the most important objectives of socially responsible corporate programs in developing countries (Azizi, 2020). This work has historically been recognized as a public service (Arora et al, 2020), which encourages businesses to view it as a public service to participate equally with the region (Lu et al., 2020).

2.2. CSR Legislation of Indonesia

Article 33 of the Indonesian Constitution, which was revised in 2002, presents summary reasons that the goal of all sectors of Indonesia's economy is to generate wealth for the Indonesian people. This article was added in 2002. In terms of the CSR Act, Article 33, the power to enforce central government jurisdiction over natural resources in areas rich in natural resources supports all CSR rules issued by central government as well as their initiation laws. This article gives a reason why the federal government has enacted CSR legislation by announcing that the benefits of natural reserves are for the benefits of the Indonesian people. The legislation in question will direct its benefits to local communities living close to the operations of mining companies. Article 33 of Undang-Undang Dasar 1945 (UUD 1945-The Indonesian Constitution) is the first part of Indonesia's CSR law. The article states that natural reserves should provide copiousness to the Indonesian publics as a whole, including communities on a small scale. The CSR legal framework was initiated from this location.

There are four specific CSR rules that are specifically related to the procedures of their companies. The rules are as follows: Law No. 40/2007 on Limited Liability Company, that authorizes natural reserves-related firms to participate in CSR; (ii) Law No. 25/2007 Investment, which sets out CSR acquiescence requirements for all stakeholders; (iii) Act No. 22/2001 On Oil and Gas, which states that Community Development (CD) is the responsibility of oil and gas States Owned Companies (SOC). In addition to these rules, there are two other applicable canons, such as: (v) Act No. 11/2009 of Social Welfare; and (vi) Act No. 13/2011 Poverty (Indonesian Government in 2009 and 2011 respectively).

Its implementation regulations have been written for only five of the six laws. Oil and Gas Act No. 22/2001 does not contain any rule regarding the use of societal development in the sector; alternatively, guidance is provided only in Government Regulation No. 79/2010 regarding Reimbursement, which guarantees CD projects as part of the reimbursement if expenses are incurred during the trial. The law also does not contain any applicable regulations on how to initiate community development in the office (prior to exploitation or production). Additional Guidelines for Community Development can be found at SOP No. 17 / PTK / III / 2005 (BPMIGAS 2005), commissioned by BPMIGAS (Badan Pelaksana Kegiatan Usaha Hulu Minyak dan Gas - The Regulatory Body for Oil and Gas Upstream Activities), which has since changed its name to SKKMIGAS (Satuan). The Limited Liability Company Law (No. 40/2007) can be found in Government Regulation No. 47/2012, which focuses on CSR. He also emphasized that the money should be deducted from the company's operating costs rather than the company's benefit. Environment (PPEB) is deducted from 2% of the company's corporate gains complies with Indirect Law No. 11/2009 Social Welfare and Law No. 13/2011, the Minister of Social Development Act No. 13/2012 to encourage locally engaged governments to organize CSR forums. These rules are mentioned in the previous sentence. There is also a regulation known as PROPER, which is a summary of Environmental Performance Measurement Standards. This legislation is a program run by the Minister of National Environment to prioritize businesses in terms of conservation. As a result of the Minister of Environmental Affairs Act 5/2011, CSR projects run by designated businesses go beyond what is required, opening the door for those businesses to be considered for green space or gold measurement stages.

To begin with, all the laws and regulations governing its application were passed after the year 2000, which is also the beginning of the state distribution system. This suggests that the enactment of corporate social responsibility is a form of responding to the pressures and expectations made by businesses by local stakeholders about their role

in the development of the area during the division. Second, the law applies to the operation of businesses that deal with natural resources. According to this commentary on CSR legislation, CSR is the result of a growing number of applications made by citizens with natural resources available in their area. CSR is considered by the central government as a implement to reimburse this affirm; however, they even control other natural deposits, especially oil and gas. CSR was seen as a way to satisfy this claim. Third, CSR law establishes local communities as the primary recipients of benefits from CSR programs. This shows that the purpose of the company's responsibility is to assist the local communities towards where the firms operate.

All the same, the stint "local communities" can be translated in many different approaches through different frontiers: it may apply to local society in the valleys, regions or provinces where corporate interaction is based. In this way, regional governments can direct firms to transfer their corporate social responsibility (CSR) to alternative districts besides the corporate environment if it is in the best interests of the local communities; or local governments may order the CSR to be conveyed to a region exterior to the company's regional territory, taking into account the local welfare of the local community district; or city governments may explicit the CSR company to be relocated to an area outside the company's metropolitan area if it is considered advantageous to the local communities. Fourthly, the situation reflects the fact that no local laws are proposed and the government is really welcome.

There have been attempts by local government to repeal any form of local law regarding CSR. In the end, however, the Department of Home Affairs decided not to adopt the legal framework, despite the fact that the regional legal body has already given its approval to the regulation. The withdrawal of these events is largely due to the fact that the central government is concerned that such restrictions could affect the state of the regional economy, which could have an impact on the state of the national economy. In Accordance to a exploration carried on by an Indonesian non-governmental organization known as SMERU, local CSR legislation embarked to feast the CSR of firms as a fountain of benefaction, which corrupted district heads and plagued participating companies. This prompted the central government to remove *Perdas*, which was a type of local law. As a result, this was considered to be detrimental to the business environment in Indonesia (Zainal, 2020). As a result, the use of force by the central government is often frustrated in this era of land redistribution; however, this context demonstrates how the federal government can control the local authorities by showing how beneficial it is for the public to do so. The laws of the central government are not followed by any of the regional laws.

3. Methods

This research was conducted in Indonesia related to CSR in Indonesia from a legal perspective. The data were obtained through document and literature studies. The study of the document focused on corporate social responsibility programs, types of CSR regulations, three dimensions of CSR, (ethics, economics and law adopted in CSR laws in Indonesia) in corporate CSR activities, business mandates in various CSR regulations to determine the objectives of CSR practices. Document analysis was the method used for analysis. Document analysis is a form of research that is particularly useful in quality and in-depth studies that produce broad definitions of a single event, event, organization, or program (Sofyan & Rosa, 2021). Skimming, which is the most advanced research, reading, in-depth exploration, and translation are all included in the literature analysis. This approach combines features with both content analysis and theme analysis throughout the process. The process of arranging information into different classifications

corresponding to the questions asked by the research is known as content analysis (Schreier, 2020). The tool used to reveal a pattern that can be seen within the data is called a theme analysis. The analysis categories are ultimately determined by themes from this approach (Kim et al., 2022). There are six products of legislation that are used as data; Law No 22/ 2001 - Oil and Gas, Law No. 19/2003 - State Owned Enterprises, Law No. 25/2007- Investment, Law No.40/2007- Limited Law, No.11/2009 - Social Welfare Liability Company, and Law No.13/2011- Poverty. As secondary data, research reports and information from experts were also collected to complement the data obtained from the research. The data collected through these various sources are grouped based on their respective tendencies. Document data are grouped by importance to answer research questions. This data is then processed and displayed both in the form of narratives and tables to show the suitability of the data with the existing questions. After the data is displayed (display), the next step is to provide context or meaning as outlined in the analysis/writing.

4. Results and Discussion

4.1. Corporate Social Responsibility Program

Corporate Social Responsibility (CSR) programs are what give businesses the recognition they deserve for their contributions to Indonesia's development initiatives. After the year 2000, the government made the decision to adopt the necessity of making significant contributions to local development in conjunction with its expansion. These worries also motivated the coalition government to enforce CSR guidelines, which permit firms, particularly those that are vested in natural resources, to apply CSR. This was done so as to alleviate some of the concerns. The Investment Law No. 25/2007 and the Limited Liability Companies (LLCs) Law No. 40/2007 are the two linked CSR statute that were created during this age of decentralization. Both of these laws concern limited liability companies. These policies are considered as amongst the globe's first legislation for mandated CSR (J. Andy Hartanto, 2019). In addition, certain laws and regulations imposed by the government had to be adhered to in order for a company to be granted permission to operate a CSR. Rules enacted by the institution government in response to local government applications concerning the requirement that businesses with a presence in their regions make a contribution to the advancement of such regions Location development in other parts of Indonesia resulted in the enactment of local laws intended to ensure that local enterprises would be held accountable for CSR, in accordance with the regulations published by the relevant Indonesian institutions (Zainal, 2020). Because of these regulations, corporate social responsibility (also known as CSR) has been made obligatory in Indonesia, which has led to a situation that is distinctive in comparison to what CSR is doing in developed countries.

In this sense, according to Barnett (2019), corporate social responsibility (CSR) stretches company operations beyond the restrictions imposed by economic and legal prerequisites to accept righteous, morally sound, and voluntary obligations, in order to better society. This is done in the interest of making society a better place. This public obligation should not, however, interfere with the fundamental task of firms, which is to give economic goods and services to the society. Additionally, it should not compromise with the necessity of enterprises to provide advantages to shareholders. Shareholders are obligated to fulfill both of these responsibilities. According to this hypothesis, corporate societal responsibility (CSR) is predicated on dedication of businesses to the execution of their respective strategies (Barnett, 2019). The contrast is that the existence of recognized CSR laws in Indonesia places an emphasis on the company's compliance with the law despite the disruption of their commercial duties. The necessity of investigating what the

CSR requirements are in terms of company law in Indonesia is what prompted the author to conduct this study. This research will help firms in Indonesia establish their own CSR strategy by providing them with an understanding of the guidelines of CSR regulation.

Unquestionably, the law makes it possible for local authorities and neighborhoods to undertake corporate social responsibility connections with enterprises, which opens the door for such endeavors. At both the Kota "municipality" as well as Kabupaten as a "district" levels of government, a sizeable number of officials have given their stamp of approval to the zoning process. These tiers of government present a problem to the private sector in order for businesses to fulfill their specific function in municipal governments and ecosystems assets that are commonly accessible in other parts of the world besides Java.

In crafting a CSR program, there are several phases that can be considered, namely CSR charity, philanthropy, and community development.

Table 1 - Developing a Participatory Empowerment-Based CSR Program: Stages

| No | Stages | Charity | Philanthropy | Corporate |
|----|---------------------|---|--|---|
| 1 | Motivation | Religion, Tradition, Custom | Norms, ethics and law universal: Redistribution of | Self-enlightenment and Reconciliation with social order |
| 2 | Mission | Solving problem moment | Finding and overcoming the roots | Give contribution to society |
| 3 | Management | Short-term solve the problem for a moment | Planned, organized, programmed | Internalized in company policy |
| 4 | Organizer headstone | Committee | Foundation/Endless Fund professionalization | Good involvement of funds and other resources |
| 5 | Receiver Benefit | The poor | Public Large | Public and Company |
| 6 | Contribution | Social grant | Development Grant | Grants (social and development) and social engagement (community) |

Adopted from, source: (Gunawan, 2008).

The first step in implementing CSR initiatives for businesses is through charitable giving. By giving the community the help they want, this program is completely philanthropic. The drawback of this approach is that long-term welfare is not guaranteed.

The second is CSR built on benevolence (philanthropy). The form is based on the recognition of universal ethical and legal standards, which the wealthy implement through gifts for the development of infrastructure and human resources.

In the Third phase, CSR takes the shape of community empowerment development. Corporate citizenship, or how a firm acts and behaves when interacting with others, is one way that CSR is put into practice. The goal of good corporate citizenship (GCC) is to boost a company's reputation, increase competitive advantage, and contribute to raising the standard of living. This relates to issues with environmental protection, community development, and preservation.

4.2. CSR Regulations Types

Because of the importance of business contributions to development, governments play a key role in social responsibility. As a result, many governments have enacted specific CSR laws to regulate CSR in their nations. The kind of CSR control created by national leadership is an indication of the institutional status of that nation, as well as the interaction that exists between companies, government, and society. International standards of social responsibility (CSR) are governed solely by informal and flexible rules, which, for the most part, are based on common sense of business ethics and actions (Khuong et al., 2021). This so-called "soft law" often pushes businesses to adopt CSR procedures as anti-bribery policies (A. Adeyeye, 2011). Otherwise, they force businesses to incorporate continuous and normal CSR activities as part of their obligations (Ferri, 2017). Despite this, the concept of government intervention is based on the two existing links between government and corporations. Companies and markets rely on these governments for the effective delivery of commodities that enable social welfare, and as a result, markets rely on the laws and infrastructure provided by governments for effective and efficient operations (Uyar et al., 2021).

As a result, state intervention in the CSR should find a favorable place among that for other types of intervention in a nation and market independence. The study of the relationship between government and business has led to the development of two key schools of thought: "civic governance" the notion that the nation is compelled to intervene to protect common interests; and an opposing school of thought, "consumer sovereignty", coupled with the volatility of the laissez-faire market with a low level of government involvement. Both of these schools of thought were influenced by the examination of the relationship between government and business (Gjølberg, 2011). In light of the ideas expressed in these two schools of notion, we should ask if business CSR accomplishment is most effectively enhanced by "hard law" in the manner enshrined in government governance or "soft law" the creation of discontinued voluntary practices that promote market efficiency to promote business ethics. This is because the concepts proposed by these two schools of thought guides us to different conclusions about the most effective ways to achieve these goals.

Table 2. Regulatory approaches of Hard versus soft Laws.

| Mode of Intervention | Prescriptive (Hard Law) | Voluntary (Soft Law) |
|----------------------|--|--|
| Standards of setting | <i>Prescription that is regulatory-conventional command and control governance, in which criteria that are legally enforceable are set</i> | <i>Information- impact constituents via the sharing of knowledge and the communication of sensible debate and conviction</i> |
| Standar pengaturan | <i>Instruments for Economic regulatory- Pollution costs, levies, and marketable permits are just some of the ways in which entities can be used to entice businesses to incorporate environmental effects.</i> | <i>Approaches that are Voluntary- Self-regulation by industries, codes, voluntary issues, eco-labels, charters, co-regulation, covenants, and contractual ecological accords are some examples of environmental governance mechanisms.</i> |

Adopted from, source: (Gjølberg, 2011).

Several types of interventions that the government may use are listed in Table 1. These interventions may include "setting standards" or "enforcing requirements". Strong legal strategies, often referred to as hard descriptive law, include the enactment of laws that legally bind businesses to businesses by the state. Standards can also be developed

under strict legislation by collecting taxes, fees, and permits approved by the government. This is another way to create a legal framework for enforcing standards.

Soft legal volunteerism, on the other hand, tends to focus on information sharing and communication between government and business, with the ultimate goal of allowing businesses to voluntarily apply certain conditions to their CSR. Through the use of promotional materials such as eco labeling, charts, agreements, and negotiated environmental agreements, government action that takes the "soft law" approach to law enforcement encourages businesses to govern themselves. Strong business ordinance is often denounced for being time-consuming and costly to build and maintain. The altercation against the government's strong legal intervention is that it disrupts intelligence within businesses and promotes behavior beyond what is required. On the other hand, flexible legal mechanisms such as business self-regulation are criticized for a number of reasons, including those that are difficult to implement, do not significantly tighten their operational requirements, and there are shortcomings of social responsibility (Gjølberg, 2011).

Conversely, adopting a soft law strategy based on a commitment to strong governance and policy formulation may not be appropriate in the way of developing countries. For example, Porter and van der Linde were scholars to oppose the notion that government intervention may lead to increased business costs. They have realized that in the case of environmental laws, this could lead to new strategies that could cover the costs associated with reducing the negative impact jobs have on the environment. This, in turn, results in better performance and makes businesses more competing in the world market. It is also clear that the necessary steps in government can fill the void left by the lack of volunteer programs available to businesses. Companies that are punished for failing to participate in corporate social responsibility (CSR) may be forced to comply with mandatory requirements, which may promote higher compliance standards. Although the potential consequences of coercive action and penalties have been discussed, mandatory CSR may also have unintended consequences due to these same factors. For example, the government is responsible for the costs of enforcing laws, yet the government has many resources to use. This could lead to further efforts to avoid compliance with the law. In addition, some observers have suggested that fines may not be sufficient to enforce compliance in all cases, and may end up being considered insignificant without the additional costs associated with managing the company (Widjaja, 2021). In these kinds of situations, even compulsory laws may not be enough to properly control corporate conduct. The disadvantages of this appeal are that it has to do with specific processes, especially if those processes are the result of legal proceedings. Because law processes are often time-consuming, the solutions they produce may not conform to the changing circumstances. In addition, it has been noted that the law has a tendency to be inconsistent with industry requirements, which can be a major problem in situations where this law will engage the companies in distinguishable industries of distinct sizes.

4.3. Three dimensions of CSR

The term "Corporate Social Responsibility", also known as "CSR," does not have a solitary, agreed-upon definition, which is cited by numerous academics as a potential flaw in the body of research that relates to the CSR particular topic. This is due to the fact that the term "Corporate Social Responsibility" does not have a singular definition that is universally accepted (Carroll, 2021). In the oldest description of corporate social responsibility (CSR) proposed by, the term "social responsibility" was defined as the commitments of business owners to continue to follow those metrics, to put up key

decisions, or to abide by those initiatives which are enticing in consistent with the goals and codes of the people (Carroll, 2021). This idea gave rise to a dependability and validity that may be applied anywhere in the world because it acknowledged that the community needed to be taken into consideration as a vital factor in the decision-making method of enterprises.

In recent years, CSR has come to be defined almost exclusively from the point of view of the firm, which is viewed as the primary actor in the process of voluntarily initiating CSR. The definitions that have been produced by academics can be seen from two different angles. The brief definition enables businesses to consider their business interests as a rationale for freely engaging in CSR activities. These economic goals may include value maximization or competitive advantage (Carroll, 2021). In the greater perspective of corporate social responsibility, the involvement of progressive objectives in corporation CSR is primarily associated to the argument that those communal disputes will influence the company's potential to deliver its profit development. For instance, deprivation may have an impact on the sales for the firm's products or services (Paulino Gatti, 2020) In perspective of these parameters, Schwartz and Carroll's (Schwartz & Carroll, 2003) of the CSR established three realms of impact in a business endeavor to voluntarily utilize CSR. They are as follows, ethical, economic and legal. This approach is predicated on Carroll's (Carroll, 1991) CSR pyramid; howbeit, Schwartz and Carroll (2003) exclude the extent of support from their foundation. This is due to the fact that public care such as charitable contributions may be regarded to be morally acceptable or an essential component of business.



Figure (1). CSR Based on a Three-Domain Approach. Source: Derived from (Schwartz & Carroll 2003, p. 509).

In the example presented in Figure 1, an economic domain is accountable for the level of corporate social responsibility exhibited by a firm in relation to the product or profit that it generates. According to this point of view, CSR exists solely as a weapon that organizations can employ in their quest to achieve their core financial purpose, which is to enhance their profits. This subfield is also referred to as the small CSR concept, and it is distinguished by the fact that businesses will only participate in CSR-related activities when there is a direct correlation between those functions and their financial performance, and when CSR is an integral part of the CSR a tool used to achieve this economic goal (Feleagă et al., 2017). This subfield is characterized by the fact that firm will only participate in CSR-associated actions when there is a direct correlation between those functions. In addition, believes that if the CSR efforts of

enterprises result in a loss or reduction of income, this shows that the employee is showing an imperfect financial judgment (Feleagă et al., 2007). This is because the business case is for financial gain only, while the liability for social problems is not the interest of corporate entities unless they appear to be contributing to their financial outlook. Carroll, described this realm for CSR as a business casing model (Carroll, 2021). This field of CSR has been called the prototype of the business case. On the other hand, the ethical background refers to the business performance that is in line with customer expectations in the community and any other relevant organizations, whether located locally or internationally.

Conversely, because there are so many types of social norms in society, it is often considered difficult to meet all the expectations of stakeholders. Within the context of the legal environment, Corporate Social Responsibility (CSR) refers to actions taken by businesses to comply with or comply with the law. The law is called "organized code of conduct" as it is a system of justice established by legislatures after considering many common social norms (Schwartz & Carroll 2003). Considering CSR legislation in Indonesia, use three CSR domains to describe CSR activities in Indonesia may be helpful in identifying the internal motive for each organization in implementing CSR. This is because three domains for each CSR cover a different aspect of CSR. Assuming that corporate social responsibility is entirely motivated by corporate compliance with CSR rules is a reasonable consideration given the existence of CSR legislation. Nevertheless, it should be addressed if, that, and why the whole enterprise treats the CSR separately, as considered in the same law.

4.4. *Businesses Mandate*

Due to the complexity of the CSR regulatory environment, the question of what the real authority of this law is for businesses has been raised. It is important to have a basic understanding of the basic authority to be followed by companies, regardless of the differences in the language used to describe their social functions in different laws. The following table, Table 2, is used to analyze the various CSR rules, as well as the applicable regulations and decisions, to determine whether there are any similarities or differences in the messages conveyed by the various parts of the law. This allows us to determine the primary purpose of the mandate under the CSR Act. Law No. 22/2001 Oil & Gas, Act No. 19/2003 of Public Enterprises, Act No. 25/2007 of Investment, Act No. 40/2007 of the Limited Credit Company, Act No. Welfare, and Act No. 13/2011 Poverty six rules and their relevant regulations and principles identified in this study.

Table 2 below shows the key features of these rules. The table classifies three sections of legislation that can clearly define the essence of the rules: business authority, action plan, and penalties. Aimed at determining the essential authority for all these different rules, the table separates these facets of the rules. The six rules and regulations of each application have been reviewed with the help of textual analysis to categorize them into three categories. The format of the CSR programs and their stated objectives are set out in Table 2, which can be found below. Oil and gas companies are required in terms of Act No.22 / 2001 in Oil and Gas to cultivate indigenous population and the surrounding area. Act No.19 / 2003 in the SOC also views for the progression of the local community and specifically directs small community enterprises as beneficiaries. Collectively, these two laws aim to improve the local community. CSR obligation and the requirement for investors to respect local customs are both mandated by Act No. 25/2007 of Investment. In terms of Limited Liability Company Law No. 40/2007, affiliated natural resource firms are required to allocate annual CSR funds to their operating areas. Both Law No. 11/2009 Social Welfare and Act No. 13/2011 Poverty

Authority that companies play a role in eradicating societal well-being and destitution through CSR.

Table 3. Laws, Businesses Mandate, Implementation Mechanism and the Sanctions

| Law | Businesses Mandate | Implementation Mechanism | Sanctions |
|--|---|--|---|
| Law No 22/2001 - Oil and Gas | <ul style="list-style-type: none"> - Oil and Gas corporates possess a responsibility of developing surroundings and local neighborhood | <ul style="list-style-type: none"> - CD program get their confirmation from SKKMIGAS. - The program of CD is portion of cost recuperation. If the initiative is carried out through examination | Are not specified |
| Law No. 19/2003 - State Owned Enterprises | <ul style="list-style-type: none"> - Communities, small entrepreneurs and cooperative are beneficiaries. - Initiatives are mend under PPEB | <ul style="list-style-type: none"> - Board of directors are responsible for programs management. - The 2% of SOC total profit is used to fund PPEB. - Shareholders (Central Government) are responsible to approve programs | Are not specified |
| Law No.25/2007- Investment | <ul style="list-style-type: none"> - Community cultural tradition should be respected by every investor who is performing CSR around their operation | <ul style="list-style-type: none"> - Not specified | <ul style="list-style-type: none"> - Administrative sanctions (article 16) |
| Law No. 40/2007- Limited Liability Company | <ul style="list-style-type: none"> - CSR is the obligation of company conducting its business related to natural resources - CSR must be budgeted in the company's cost | <ul style="list-style-type: none"> - The burden is on board of directors to make CSR annual plan - Annual work plan should contain activities and budget of CSR | <ul style="list-style-type: none"> - Sanctions will be given according to the related laws - Not specified which are the related laws |
| Law No. 11/2009 – Social Welfare | <ul style="list-style-type: none"> - Role of business in social wellbeing is in their CSR - CSR funds for communal Well-being is a form of business duty to them social and environment | <ul style="list-style-type: none"> - CSR forum should be established at national and provincial levels to integrate all businesses in CSR | <ul style="list-style-type: none"> - Not specified |

| | | | |
|--------------------------|---|-----------------|-----------------|
| Law No.13/2011 - Poverty | - Business role in mitigation of indigence and poverty is through providence of funds briefed as CSR to the needy | - Not specified | - Not specified |
|--------------------------|---|-----------------|-----------------|

Adopted/ Derived from (Indonesian Corporate Laws).

It is clear from the six laws that the people who are meant to receive the benefits of CSR are the communities that live there and the environment in which they live. However, the concept of "local communities" is not established in those regulations, and it is not clear whether the reference is intended to be made to the neighborhood at the hamlets, outskirts, divisional or provincial rank. For example, the provincial government may require CSR schemes in a firm to develop infrastructure, and may verify their demands belonging to the people living in the province. Law No. 19/2003 of the SOC and its operational regulatory requirements targeted at small and middle sized enterprises (SMEs), operational corporations, and local society enterprises that place a special responsibility for public service in local and surrounding communities. These regulations are intended for small and medium enterprises (SMEs). Additionally, the Social Welfare Act No. 11/2009 and Poverty Act No. 3/2011 both companies emplacing their CSR to contribute to communal development and poverty mitigation. This also increases the scope of public service that businesses need to accomplish. Some laws and regulations governing its execution do not provide a clear definition of the type of CSR that businesses must perform.

This indicates that corporate CSR activities may vary, which means that donating a cow to a local charity to celebrate "sedekah kampung" (home celebration) is considered a CSR, despite the fact that this contribution is not entirely in line with the purpose of the CSR rules, which is to establish local societies. Additional problem that arises in this regard is the constant requirement for businesses to donate their large sums of money or other resources to corporate social responsibility (CSR) programs. Law No. 40/2007 on Limited Liability Companies and Law No. 25/2007 on Investment both require that a certain percentage of a company's annual operating costs be allocated to CSR programs. This percentage can be found in the company's annual budget. In accordance with Act No. 19/2003 For State Companies, PPEB projects are funded by contributing 2% of the company's annual revenue to the fund. Companies are responsible for funding CD projects under Act No. 22/2001 on Oil and Gas; alternatively, cost sharing with government is an option for pilot projects. It is made clear by the emphasis on CSR rules on CSR withdrawals that the function of firm in CSR is admittedly to deliver funds or resources to the public in which they are located. In addition to the contributions made by businesses to the nation through their investments, the jobs they create, and the tax revenue they bring to the government, it is generally accepted that corporate contributions to local communities include their CSR efforts. This suggests that the primary purpose of corporate social responsibility (CSR), as set out in the six laws and regulations, is to share a portion of the company's assets with the communities in which it operates. In the event of Indonesia's CSR rules, it is clearly indicated that government announced corporate governance laws over the CSR. Nonetheless, the paucity of consequences for explicit fines in law hinders the implementation of these regulations. Furthermore, the frail culture of law administration in Indonesia can lead to the failure to

implement these CSR rules, undermine the purpose of the laws to improve social welfare, and question the extent to which national government is committed to this goal.

6. Conclusion

The functioning of corporate CSR law in Indonesia is closely related to the company's CSR program based on local regulations, where local companies are held accountable for CSR. The situation is different from what is done in developed countries. Companies in Indonesia set their own CSR strategies based on their understanding based on CSR regulations. There are two types of CSR regulations set by the government for corporate CSR, namely programs with prescriptive and voluntary approaches. The company's CSR program is based on the three dimensions of CSR, namely ethics, economics and the law adopted in the CSR law. The business mandate can be determined based on the main CSR objectives of each company. However, in its program, the company's CSR has not respected local customs. As for the sanctions regulated in six CSR laws, four CSR laws do not specify legal sanctions, one CSR law stipulates administrative sanctions, and one CSR law stipulates that sanctions will be given in accordance with the relevant laws,

The limitations of this study are that it only examines CSR in Indonesia from a legal standpoint, which is controlled by CSR laws. Companies apply six Indonesian regulations related to the CSR while developing their programs. Due to the fact that corporate CSR implementation hinders the application of rules, further research on the subject is urged. Similarly, Indonesia's underdeveloped legal administration culture may make it difficult to put this CSR rule into effect. Another suggestion relates to the company's CSR studies, which focus on the preferences of the local knowledge of the company's surrounding specially, the community.

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