Implementation of Social and Environmental Responsibility in Business Practices in Indonesia

Miskun[1], Sodikin[2]
[1,2]Faculty of Law, Universitas Muhammadiyah Jakarta, Indonesia
E-mail: kunmiskunputra98@gmail.com[1], sodikin@umj.ac.id[1]

Article History:
Received: 11 Januari 2026
Revised: 21 Januari 2026
Accepted: 25 Januari 2026

Keywords: *Social Responsibility, Legal Protection, Limited Liability Company.*

Abstract: *Social and environmental responsibility is a vital aspect of sustainable business practices, where companies play a significant role in fostering social progress while also protecting the environment. In Indonesia, the importance of implementing social and environmental responsibility is becoming increasingly clear, spurred by rising public awareness and regulations that promote the active participation of the business sector in social and environmental initiatives. This article examines how social and environmental responsibility is integrated into Indonesian business practices by reviewing relevant legal foundations, such as Law Number 40 of 2007 concerning Limited Liability Companies. It also assesses how companies are executing social and environmental programs. The methodology used in this study is normative, focusing on the analysis of social and environmental responsibility as outlined in the Limited Liability Company Law. The findings indicate that, despite some progress, there are still challenges, including limited transparency, insufficient accountability, and inconsistencies in reporting. To strengthen social and environmental responsibility in sustainable development in Indonesia, greater collaboration is needed among the government, the business sector, and the community.*

INTRODUCTION

Companies play a crucial role in supporting environmental conservation in Indonesia, particularly through concrete actions that demonstrate their commitment to sustainability. Organizations that recognize their social responsibility actively work to minimize the environmental impact of their operations (Widokarti, 2014). By implementing corporate social responsibility (CSR) programs, these companies fulfill their ethical obligations while enhancing their reputastion and supporting long-term business viability. CSR is an essential component of corporate strategy, ensuring that business activities benefit both the environment and local communities (Ardani & Mahyuni, 2020). According to Article 74, paragraph (3) of Law Number 40 of 2007 concerning Limited Liability Companies, companies operating in sectors related to natural resources are required to carry out Social and Environmental Responsibility (Utama, 2018a). In essence, corporate social responsibility (CSR) involves a company's responsibility to various stakeholders, including consumers, employees, shareholders, communities, and the environment. This encompasses addressing issues that have a significant impact on these groups throughout all aspects of the company's operations.

The regulations concerning corporate social responsibility (CSR) are outlined in Law Number 40 of 2007 on Limited Liability Companies, specifically in Article 1, paragraph (3). This provision defines CSR as a company's commitment to supporting sustainable economic development through active participation. The goal of this commitment is to enhance community welfare and environmental sustainability, ensuring that the positive impacts are felt not only by the company but also by the local community and society at large. CSR represents a company's social program aimed at providing assistance and empowering the surrounding community as a form of social responsibility or compensation for the various losses incurred by the community due to the company's operations (Retnaningsih, 2015).

Corporate contributions to environmental conservation through corporate social responsibility (CSR) initiatives play a vital role in promoting progressive environmental policies. By acting as agents of change in adopting sustainable business practices, companies can positively influence the broader industrial sector and encourage the widespread adoption of environmentally friendly practices. In Indonesia, government involvement is essential to strengthening the implementation of CSR in the environmental sector. The government has a strategic role in establishing policies, regulations, and guidelines that provide companies with clear direction for carrying out their social responsibilities consistently and sustainably. The implementation of CSR is expected to lead to social and environmental improvements within communities. One key principle of CSR is accountability, which extends not only to shareholders but also to all stakeholders. Increasingly, positive legal provisions indicate that CSR is no longer merely a voluntary responsibility but has evolved into a legal obligation (Hakim et al., 2019).

In today's world, there is a growing focus on social and environmental issues. This has become a primary concern for various stakeholders, including governments and businesses, who are expected to contribute positively to society. As a result, the concept of corporate social responsibility (CSR) is gaining more attention and is being supported by various regulations. The activities conducted by companies can have both positive and negative impacts. Often, negative effects are related to environmental and social issues. However, if companies operate ethically and adhere to the principles of corporate social responsibility, they have the potential to enhance community welfare and contribute to environmental preservation (Wulandhari & Machdar, 2025).

In Indonesia, the implementation of corporate social responsibility (CSR) is mandated by Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012 regarding the Social and Environmental Responsibility of Limited Liability Companies. This regulation introduces a new approach to business practices, where a company's responsibility extends beyond just shareholders in the General Meeting of Shareholders (GMS) aimed at profit generation. It also encompasses various stakeholders, including the surrounding community and consumers, and contributes to the creation of a sustainable environment.

According to Article 1, paragraph (3) of the 1945 Constitution of the Republic of Indonesia (UUD 1945), Indonesia is recognized as a state governed by the rule of law (rechtsstaat). To highlight the unique characteristics of the Indonesian nation, this concept is often referred to as a "Pancasila state of law," incorporating the principles of Pancasila (Siallagan, 2016). This designation emphasizes the need for reforms in the legal sector and aims to enhance the effectiveness of law enforcement, with the ultimate goal of protecting human rights and establishing a social welfare state that guarantees the well-being of its citizens. The concept of a "night watchman state" (nachtwachterstaat) suggests that the state primarily provides a framework for addressing public interests, while individual welfare or personal matters are left to the discretion of the citizens without government intervention (Ridlwan, 2011).

An example of corporate social responsibility is PT AFC Indonesia. A company committed to corporate social responsibility must acknowledge and respond to the diverse needs of each region. Each province and community faces different challenges, such as those related to education, healthcare, and infrastructure development. Therefore, Corporate Social Responsibility (CSR) programs should be tailored to the specific characteristics and conditions of the region to maximize their impact. Additionally, there are obstacles to establishing effective collaboration between companies, government agencies, and the community. The successful implementation of CSR initiatives depends heavily on the support and active involvement of various stakeholders. For this reason, PT AFC Indonesia needs to build strong partnerships with local stakeholders to ensure the optimal and sustainable execution of its Corporate Social Responsibility (CSR) programs (Nurjanah & Nurnisya, 2019).

To ensure social and environmental responsibility, companies across all regions must provide assurance to their local communities and society as a whole. Consequently, this study addresses the following question: How is the concept of corporate social responsibility (CSR) understood within the framework of the Indonesian legal system.

RESEARCH METHODS

This research employs a descriptive-normative method to explain and analyze the key issues surrounding corporate social responsibility (CSR). Additionally, it utilizes a statutory approach to gather legal sources from both primary and secondary materials. The goal is to address legal issues and provide guidance on resolving the main problem related to corporate social responsibility (CSR). Primary legal sources consist of binding materials pertinent to the issues being studied, such as the 1945 Constitution, laws, government regulations, Pancasila, and jurisprudence. In contrast, secondary legal sources refer to materials that discuss, interpret, develop, or update primary sources; these include all legal writings and discussions that are not considered law itself. The analysis is conducted using qualitative methods, as the data collected are not quantitative in nature and do not involve numerical analysis.

RESULTS AND DISCUSSION

1. Implementation of CSR and Environmental Responsibility in Indonesia

Companies in Indonesia are increasingly integrating corporate social responsibility (CSR) into their business strategies, particularly in the mining, manufacturing, and banking sectors. Common CSR programs include community empowerment, education, health initiatives, and environmental preservation efforts such as reforestation and waste management. Corporate social responsibility reflects a company's commitment to improving the well-being of the communities where it operates while balancing economic, social, and environmental factors (Depari, 2024). Companies implement CSR not only to show their concern for stakeholders but also to gain a competitive advantage that can enhance their long-term image and reputation. In today's business practices, companies aim to benefit not just shareholders but also a variety of stakeholders, including employees, local communities, governments, non-governmental organizations (NGOs), consumers, and the environment. Therefore, as a demonstration of their commitment to social responsibility, companies actively engage in CSR initiatives. This reflects their concern for the social environment in which they operate and their desire to make a positive contribution to it (Setyoastuti & Saragih, 2021).

When building a company, entrepreneurs should focus not only on profits but also on their social responsibility. Currently, Corporate Social Responsibility (CSR) is a major priority in the business world and must be approached with strong commitment. A company's success is influenced by many factors, but three key aspects must always be considered in a balanced manner: social, environmental, and financial. These three aspects need to be addressed simultaneously to achieve overall well-being from the company's business activities. As significant economic actors, companies play a crucial role in the sustainability of the economy and the broader community. They are essential in creating jobs, generating wealth, and providing products and services. However, there is an increasing expectation for businesses to engage in social issues that involve employees, stakeholders, communities, the environment, and the government (Aryawan et al., 2017).

The primary objective of Corporate Social Responsibility (CSR) within a company's business framework is to create a positive impact through various activities that engage with the surrounding environment. Key stakeholders—including customers, employees, communities, shareholders, and the general public—play an essential role in the implementation of CSR initiatives. The practice of social responsibility is governed by the Limited Liability Company Law, which has been updated through the Job Creation Law. This is further elaborated in Government Regulation Number 47 of 2012, which addresses Social and Environmental Responsibility for Limited Liability Companies. Additionally, the Regulation of the Minister of Social Affairs Number 9 of 2020 provides guidelines for Social and Environmental Responsibility for business entities (Herdiansyah et al., 2022).

The implementation of corporate social responsibility (CSR) is outlined in Article 74, paragraph (1) of the Limited Liability Company Law. Companies operating in the natural resources sector, or those with ties to it, are required to uphold social and environmental responsibilities (Hamdani, 2021). This regulation aims to maintain harmony and balance between these companies and their surrounding environment, including a respect for the values, norms, and culture of local communities (Yunus, 2013). Environmental performance encompasses a range of efforts made by companies to protect sustainability while addressing challenges that arise from their operations. A company is deemed to have good environmental performance if it effectively minimizes the negative impacts of its activities on the environment. Conversely, if the impacts are significant, the company's environmental performance is considered poor. The assessment of a company's environmental performance depends on how effectively it manages its environmental responsibilities (Fahmawati & Purnaweni, 2018). Activities should be carried out in accordance with established CSR guidelines. Additionally, the internalization of CSR is a long-term process that integrates all company operations by implementing a performance management system (Saleha et al., 2023).

2. Factors that support and hinder the implementation of Corporate Social Responsibility (CSR)

The primary factors supporting this initiative include increasingly stringent government regulations, heightened corporate awareness of the importance of maintaining a positive reputation, and pressure from the public and consumers. Provisions related to Corporate Social Responsibility (CSR) are outlined in Law Number 40 of 2007 concerning Limited Liability Companies. Article 1, number 3 states that Social and Environmental Responsibility is a commitment by companies to engage in sustainable economic development aimed at enhancing the quality of life and the environment for the benefit of the company, the local community, and society at large. CSR is considered an obligation for companies, and it must be budgeted and accounted for as a company expense. This provision aims to foster a harmonious relationship between companies and the communities in which they operate. Consequently, both the government and the community can leverage corporate social and environmental responsibility programs, as mandated by Law Number 40 of 2007, to enhance the local economy (Utama, 2018b).

One of the challenges related to social and environmental responsibility is the variety of factors that can either support or hinder the implementation of responsibility programs in Probolinggo Regency. These factors can be categorized as follows: Supporting factors include the enthusiasm and commitment of program participants, the availability of adequate legal frameworks, advancements in technology and information, and a growing public awareness of social and environmental issues (Awaludin, 2021). A crucial aspect of successful social and environmental responsibility programs is fostering harmonious relationships between stakeholders and the company, including its shareholders. Stakeholders refer to the parties that are affected by or have an interest in the company's activities. They can influence decision-making and the policies the company adopts, as well as be impacted by the company's operations (Awaludin, 2021).

Other provisions related to environmental stewardship obligations are outlined in Law Number 40 of 2007. Specifically, Article 15 states, "Every person responsible for a business and/or activity is obliged to manage waste resulting from that business and/or activity." Additionally, Article 16 declares, "Every person responsible for a business and/or activity is obliged to manage hazardous and toxic materials." Furthermore, the Decree of the Minister of State-Owned Enterprises Number Kep-236/MBU/2003 regulates the Partnership Program between State-Owned Enterprises and Small Businesses, as well as the Environmental Stewardship Program. Regulations issued by the government mandate the implementation of corporate social responsibility, ensuring that companies take steps to benefit the community from economic growth in Indonesia while maintaining environmental sustainability (Hidayati et al., 2021).

The challenges that remain include a lack of in-depth understanding of Corporate Social Responsibility (CSR), limited resources, and insufficient oversight and evaluation from authorities. In Indonesia, the implementation of development programs often deviates from the initial plans. Various obstacles arise during the realization of these plans, one of which is financial issues. Development projects require substantial funding, which cannot be fully covered by the limited State Budget. Therefore, it is essential to identify alternative funding sources to ensure that development programs can continue to be executed (Hidayati et al., 2021).

One key factor that supports the implementation of Corporate Social Responsibility (CSR) is the establishment of partnership and development programs within the company. This includes fostering a harmonious and conducive relationship between the company and its partners. Additionally, effective communication between management and the staff involved in the CSR program is crucial, as is communication between the company and its partners. Conversely, there are factors that inhibit the implementation of CSR. For example, fluctuations in distribution and collectibility levels each year are often influenced by uncertain economic conditions. Some partners struggle to pay their monthly installments, leading to arrears that hinder the successful execution of the CSR program. Furthermore, the company faces challenges in distributing aid directly, as the proposal approval process must go through the Head Office (Juliani et al., 2023).

3. Impact of CSR Implementation on Society and the Environment

The implementation of Corporate Social Responsibility (CSR) provides various benefits, including improved community welfare, reduced poverty levels, and environmental preservation.

However, these impacts can vary significantly across different regions, highlighting the need for CSR to make a more substantial contribution in diverse areas. One of the primary objectives of CSR is to foster self-sufficient communities and enhance the social, economic, and cultural conditions in regions surrounding a company's operations. The aim is to create a meaningful positive impact on poverty reduction and to encourage active community participation in the development process by harnessing local potential and independence. A notable example of a company committed to caring for its surrounding community and the environment is PT. PP London Sumatra (PT. Lonsum) Indonesia Tbk. This company, which has rubber as its main commodity, is historically linked to The United Serdang (Sumatra) Rubber Plantations Ltd, founded in 1887 under the Decree of the Resident of East Sumatra dated January 7, 1887, number 40/L. The company was later acquired by Harrisons & Crossfield (H&C), following the arrival of Arthur Lampard from Harrisons & Crossfield in North Sumatra. Since then, H&C has expanded its presence in the plantation sector, with operations primarily based in London and largely focused on Sumatra (Hidayati et al., 2021).

PT. Lonsum Indonesia focuses on the North Sumatra region with the company motto, "Grow and Develop Together with Lonsum." This emphasizes the idea that the community is not just an observer; rather, it is hoped that the surrounding community will also grow and develop alongside the company, fostering a mutually beneficial relationship. Furthermore, PT. Lonsum's vision is to become a leading agribusiness company that is sustainable in terms of crops, costs, and the environment—referred to as the "3C" framework: crop, cost, and condition. Here, "condition" encompasses both the physical and social environments. Sustainability in the social context reflects the company's commitment to corporate social responsibility, which aims to create a conducive social atmosphere that supports the company's long-term sustainability (Hidayati et al., 2021).

The success of a company is influenced by various factors, but three main aspects are crucial in running a business: social responsibility, environmental sustainability, and financial profitability. These three components must be maintained in balance to ensure the overall welfare resulting from the company's activities. This concept is known as the Triple Bottom Line. Meeting basic needs as outlined in this theory has led to the development of new strategies in the business world (Setiawan & Muharis, 2024). According to Article 74, paragraph (1) of the Limited Liability Company Law, corporate social and environmental responsibility regulations are designed to foster harmonious and balanced relationships with both the environment and the values, norms, and culture of the surrounding community. Moreover, companies operating in the natural resources sector are those that directly manage and utilize these resources. On the other hand, companies that are indirectly related to natural resources do not directly manage or use them, but their activities still impact the functions and capacity of these resources (Novianto, 2023).

An organization's responsibility extends to the impact of every decision it makes on society and the environment, promoting transparency and high ethical standards. This responsibility plays a vital role in sustainable development, which includes enhancing the health and social well-being of both the environment and communities. These principles must be consistently applied in accordance with international standards, organizational structures, and collaborative practices. As an international standards body in the business sector, ISO highlights that implementing the concept of Corporate Social Responsibility (CSR) is essential for meeting sustainable development goals. The primary focus in this context is the welfare and health of communities, along with environmental considerations and compliance with legal regulations in business operations. While there is no universally accepted definition of Corporate Social Responsibility (CSR), experts generally interpret it as a form of philanthropy, sustainability, the triple bottom line, or business ethics. CSR represents a company's long-term commitment to conducting business activities based on ethical principles, contributing to economic growth, and improving the quality of life in the business environment, while also considering social welfare (Setiawan & Muharis, 2024).

Corporate social responsibility (CSR) involves various stakeholders, including consumers, workers, surrounding communities, shareholders, governments, suppliers, investors, and competitors. Social and environmental responsibility programs are essential, especially considering that emerging public health issues significantly impact social life within communities (Lumi et al., 2023). According to the Triple Bottom Line theory (People, Profit, Planet) proposed by Elkington, companies can utilize this framework to evaluate their CSR activities. This theory suggests that for a company to achieve long-term, sustainable growth while maintaining its business, it must address three key components: profit, planet, and people. This means prioritizing not only company profits but also environmental sustainability and community welfare (Elkington, 1994).

Article 1, number 3 of Law Number 40 of 2007 concerning Limited Liability Companies states that corporate social and environmental responsibility involves a company's commitment to actively participate in sustainable economic development. The goal is to enhance the quality of life and the environment, benefiting not only the company but also the surrounding community and society at large. In Indonesia, the implementation of this social and environmental responsibility is mandated by law, requiring every Limited Liability Company to comply. This obligation specifically targets companies operating in the natural resources sector and related activities, as outlined in Article 74, paragraph (1) of the Limited Liability Company Law. Furthermore, the provisions for implementing social and environmental responsibility are also addressed in Law Number 25 of 2007 concerning Investment, which imposes sanctions on investors, whether individuals or business entities, who fail to meet these obligations.

According to Article 74, paragraph (1) of the Limited Liability Company Law, regulations related to corporate social and environmental responsibility are designed to foster harmonious, balanced, and aligned relationships with the environment as well as the values, norms, and culture of the surrounding community. The law clarifies that companies operating in the natural resources sector are those that manage and utilize these resources. However, even companies that do not directly manage or utilize natural resources still have an impact on their functions and capacities. Consequently, social and environmental responsibility, often referred to as Corporate Social Responsibility (CSR), is an obligation for companies to develop policies, make decisions, and implement actions that align with the goals and values upheld by the community (Novianto, 2023).

Initially, the implementation of Corporate Social Responsibility (CSR) in the United States was voluntary and largely private, focusing primarily on social issues. However, over time, governments began to regulate CSR practices (Harahap, 2010). In Europe, CSR has long been subject to official regulations that companies must adhere to, accompanied by penalties for violators (Alas et al., 2017). As a result of these changes, CSR is no longer just a voluntary effort; it has become a standard and mandatory practice in many countries. Furthermore, the implementation of CSR is tailored to fit the socio-cultural, environmental, and economic conditions of each nation (Nurjanah & Nurnisya, 2019).

Globally, Corporate Social Responsibility (CSR) is recognized as a vital policy within the business and industrial sectors. The International Organization for Standardization (ISO) has integrated CSR into its official policies through a set of guidelines known as the Guidance Standard on Social Responsibility. In summary, companies are required to adhere to the seven main principles outlined in ISO 26000 when conducting their operations. These principles are: (1) organizational governance, (2) respect for human rights, (3) improving welfare, (4) environmental preservation, (5) fairness, (6) good employment practices and consumer protection, and (7) community involvement and development (Setiawan & Muharis, 2024).

The concept of Corporate Social Responsibility (CSR) in Indonesia has deep historical roots, dating back to the colonial era with a policy known as the Hinder Ordonantie, or Disturbance Law (Andi, 2014). This policy mandated that companies adhere to regulations specific to their business locations and consider the future impact of their activities on the environment to prevent environmental degradation. Essentially, CSR represents a company's commitment to engaging in sustainable economic development aimed at improving the quality of life for local communities and enhancing environmental sustainability. This approach provides benefits not only to the companies themselves but also to the surrounding communities and society at large. In Indonesia, the implementation of CSR is governed by Law Number 40 of 2007 concerning Limited Liability Companies. Article 74, paragraph (1) of this law stipulates that every company operating in sectors related to natural resources is obligated to fulfill social and environmental responsibilities. This provision serves as the legal foundation for CSR initiatives in these sectors. Notably, Indonesia is the first country in the world to officially mandate the implementation of CSR. Through CSR, companies are expected to strengthen the sustainability of their operations and the areas in which they operate.

One of the main reasons for the emergence of the Corporate Social Responsibility (CSR) concept is the growing awareness of the importance of fostering harmonious cooperation between companies and their stakeholders. Stakeholders include groups or individuals with an interest in the company's existence, those who can influence company policies and decisions, as well as those affected by the company's operational activities. In Indonesia, both state-owned and private companies officially recognize and implement CSR, or social and environmental responsibility. CSR is now viewed not only as a moral obligation but also as a legal duty, as its implementation is governed by specific company rules and regulations (Juliani et al., 2023).

In today's modern era, corporate social responsibility (CSR) has become both a common practice and a legal requirement, as mandated by Indonesian law. Various challenges, particularly those concerning the environment and society, make CSR an effective sustainable solution. The tourism sector, which is vital to the economy, also adopts CSR policies to manage its operations in Indonesia. Today, CSR is no longer just a voluntary activity; it has transformed into a serious commitment for business entities, including those in the hospitality sector, particularly international hotel brands operating in Indonesia (Setiawan & Muharis, 2024).

The regulatory framework for corporate social responsibility (CSR) in Indonesian law currently lacks complete legal certainty due to ambiguities, rendering its implementation ineffective. This ambiguity can diminish the true essence of CSR, reducing it to merely corporate donations. As a result, companies may exploit this situation to obscure their environmental and community activities. This concern is highlighted by the Supreme Court's Cassation Decision No. 3760 K/Pdt/2021, which is now legally binding (Novianto, 2023). However, significant benefits can be achieved through the implementation of CSR programs. These programs are designed to enhance the welfare of employees, customers, and the surrounding community, ultimately fostering a harmonious relationship between the company and its social environment (Syadeli & Sa'adah, 2021)

CONCLUSION

The implementation of Corporate Social Responsibility (CSR) is regulated by law, especially for companies in the natural resources sector. CSR is not just a moral obligation; it is also a legal responsibility that companies must fulfill in order to enhance community welfare while protecting the environment. The aim of CSR is to create a harmonious and balanced relationship among the company, its stakeholders, and the surrounding community.

The impact of implementing Corporate Social Responsibility (CSR) on local communities is significant. It includes improving the welfare of surrounding areas, enhancing social relations, and promoting sustainable economic development. Globally, CSR has become a standard business practice and a legal obligation governed by various regulations and international norms, such as ISO 26000. In Indonesia, the concept of CSR has been around since the colonial era and has been reinforced by laws mandating its implementation, making Indonesia a leader in establishing legal requirements for CSR. However, despite existing regulations, the execution of CSR initiatives still encounters challenges. These include legal ambiguities and the potential misuse of CSR programs as mere tools for enhancing corporate image rather than creating genuine impacts on the environment and society. Therefore, it is crucial to have stricter oversight and legal processes to ensure that CSR initiatives are effective and meaningful.

ACKNOWLEDGMENTS

I would like to express my deepest gratitude to all individuals and institutions who have supported this research. My sincere appreciation is extended to my academic advisors for their continuous guidance, valuable insights, and constructive feedback throughout the research process.

Special thanks are conveyed to all parties who have contributed in various ways, including the proofreaders who helped improve the clarity of the writing, the typists who assisted in preparing the manuscript, and the suppliers who provided essential materials needed for this research.

All of your support has been truly meaningful, and this research would not have been completed without your assistance.

REFERENCES

Alas, R., Ãøebius, Ã., Lorents, P., & Matsak, E. (2017). Corporate Social Responsibility in European and Asian Countries. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi).*, *4*(1). https://ejournal.unsrat.ac.id/index.php/jmbi/article/view/17401

Andi, S. (2014). *Kualitas Pelayanan Izin Gangguan (Hinder Ordonantie) Pada Badan Pelayanan Perizinan Terpadu Kota Palu* [PhD Thesis, Politeknik STIA LAN Makassar].

Ardani, N. K. S., & Mahyuni, L. P. (2020). Penerapan corporate social responsibility (CSR) dan manfaatnya bagi perusahaan. *Jurnal Manajemen Bisnis*, *17*(1), 12–23.

Aryawan, M., Rahyuda, I. K., & Ekawati, N. W. (2017). *Pengaruh faktor corporate social responsibility (aspek sosial, ekonomi, dan lingkungan) terhadap citra perusahaan* [PhD Thesis, Udayana University].

Awaludin, M. (2021). Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan Perusahaan di Kabupaten Probolinggo. *Negara Dan Keadilan*, *10*(2), 124–133. https://riset.unisma.ac.id/index.php/negkea/article/view/11277

Depari, E. T. (2024). Pembangunan Berkelanjutan: Integrasi Ekonomi, Sosial, dan Lingkungan. *Circle Archive*, *1*(5).

Elkington, J. (1994). *Cannibals with Forks: The Triple Bottom Line of 21st Century Business*. Capstone Publishing Ltd.

Fahmawati, R., & Purnaweni, H. (2018). Implementasi kebijakan program penilaian peringkat kinerja perusahaan dalam pengelolaan lingkungan hidup (PROPER) di Kota Semarang. *Journal of Public Policy and Management Review*, *8*(1), 128–141. https://ejournal3.undip.ac.id/index.php/jppmr/article/view/22745

Hakim, D. A., Hermanto, A., & Fikri, A. (2019). Kebijakan Yuridis Pemerintah Daerah Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility). *Jurnal Mahkamah: Kajian Ilmu Hukum Dan Hukum Islam*, *4*(2), 245–266.

Hamdani, V. (2021). Harmonisasi Pengaturan Hukum serta Implikasi Tanggung Jawab Sosial Perusahaan dan Lingkungan pada BUMN PTPN III Persero Berdasarkan UU No. 40 Tahun 2007 dan Peraturan Menteri BUMN Nomor Per-09/MBU/07/2015. *Ilmu Hukum Prima (IHP)*, *4*(2).

Harahap, A. S. (2010). Pengaturan Corporate Social Responsibility (CSR) di Indonesia. *Lex Jurnalica*, *7*(3), 18021.

Herdiansyah, H., Najwan, J., & Hasan, U. (2022). Article Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) Dalam Perspektif Peraturan Perundang-Undangan Di Indonesia: Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) Dalam Perspektif Peraturan Perundang-Undangan Di Indonesia. *Hangoluan Law Review*, *1*(1), 36–68. https://hlr.unja.ac.id/index.php/hlr/article/view/2

Hidayati, R. R., Badaruddin, B., & Harahap, R. H. (2021). Faktor-Faktor Pendukung & Penghambat Implementasi Program Corporate Social Responsibility dalam Membantu Kehidupan Masyarakat Sekitar Perkebunan. *PERSPEKTIF*, *10*(1), 171–179.

Juliani, K. D. E., Putra, I., & Adnyana, I. B. A. (2023). *Evaluasi Implementasi CSR (Corporate Social Responsibility) Pada PT Angkasa Pura I Bandar Udara Internasional I Gusti Ngurah Rai Bali* [PhD Thesis, Politeknik Negeri Bali]. http://repository.pnb.ac.id/id/eprint/9383/

Lumi, C. A., Pio, R. J., & Rumawas, W. (2023). Implementasi corporate social responsibility berdasarkan konsep triple bottom line pada PT Bank SulutGo. *Productivity*, *4*(4), 444–449.

Mochamad Syadeli, L. S. (2021). *Pengaruh Komite Audit, Kepemilikan Institusional Dan Tanggung Jawab Sosial Perusahaan*. *15*.

Novianto, Y. M. (2023). *Tanggung Jawab Perseroan Terbatas Dalam Melaksanakan Tanggung Jawab Sosial Lingkungan Perusahaan (Komparasi Indonesia Dengan Jepang)* [PhD Thesis, Universitas Islam Indonesia]. https://dspace.uii.ac.id/handle/123456789/47182

Nurjanah, A., & Nurnisya, F. Y. (2019). Pelaksanaan program Corporate Sosial Responsibility (CSR) dan komunikasi CSR. *Profetik: Jurnal Komunikasi*, *12*(1), 93–107. https://ejournal.uin-suka.ac.id/isoshum/profetik/article/view/1542

Retnaningsih, H. (2015). Permasalahan corporate social responsibility (csr) dalam rangka pemberdayaan masyarakat. *Aspirasi: Jurnal Masalah-Masalah Sosial*, *6*(2), 177–188. https://jurnal.dpr.go.id/index.php/aspirasi/article/view/512

Ridlwan, Z. (2011). Negara hukum Indonesia kebalikan nachtwachterstaat. *Fiat Justisia: Jurnal Ilmu Hukum*, *5*(2).

Saleha, S., Siregar, I., Naufal, M., & Zainarti, Z. (2023). Dampak Sistem Manajemen Kinerja Terhadap Kinerja Karyawan. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, *4*(6), 1602–1607.

J-CEKI: Jurnal Cendekia Ilmiah
Vol.5, No.2, Februari 2026

Setiawan, M. A., & Muharis, M. (2024). Studi Analisis Penerapan Tanggung Jawab Sosial (CSR) di perhotelan. *Jurnal Ilmiah Hospitality*, *13*(1), 137–150. https://ejournal.stpmataram.ac.id/JIH/article/view/3288

Setyoastuti, P., & Saragih, E. H. (2021). Pengaruh Persepsi Karyawan atas Praktik Corporate Social Responsibility Perusahaan terhadap Komitmen Organisasional Karyawan. *Journal of Management and Business Review*, *18*(2), 464–477. https://www.academia.edu/download/79692819/paper_2025.pdf

Siallagan, H. (2016). Penerapan prinsip negara hukum di Indonesia. *Sosiohumaniora*, *18*(2), 122–128.

Syadeli, M., & Sa'adah, L. (2021). Pengaruh Komite Audit, Kepemilikan Institusional Dan Tanggung Jawab Sosial Perusahaan Terhadap Kinerja Keuangan. *Jurnal Administrasi Dan Bisnis*, *15*(1), 28–40. http://jurnal.polinema.ac.id/index.php/adbis/article/download/1839/1400

Utama, A. S. (2018a). Pelaksanaan Tanggung Jawab Sosial dan Lingkungan Perusahaan Berdasarkan Undang-Undang Nomor 40 Tahun 2007 untuk Meningkatkan Kesejahteraan Masyarakat Kecamatan Rumbai Pesisir Kota Pekanbaru. *JCH (Jurnal Cendekia Hukum)*, *4*(1), 26–36.

Utama, A. S. (2018b). Pelaksanaan Tanggung Jawab Sosial dan Lingkungan Perusahaan Berdasarkan Undang-Undang Nomor 40 Tahun 2007 untuk Meningkatkan Kesejahteraan Masyarakat Kecamatan Rumbai Pesisir Kota Pekanbaru. *JCH (Jurnal Cendekia Hukum)*, *4*(1), 26–36.

Widokarti, J. R. (2014). Masalah Dasar Pengelolaan Corporate Social Responsibility (CSR) Di Indonesia. *Jurnal Ilmiah Universitas Terbuka*, 1–25. https://www.academia.edu/download/93079646/198234714.pdf

Wulandhari, K., & Machdar, N. M. (2025). Kontribusi Biaya Lingkungan, Green Accounting, CSR, dan Ukuran Perusahaan dalam Meningkatkan Profitabilitas Perusahaan. *Jurnal Mutiara Ilmu Akuntansi*, *3*(1), 151–164. https://ejurnal.stie-trianandra.ac.id/index.php/jumia/article/view/3552

Yunus, R. (2013). Transformasi nilai-nilai budaya lokal sebagai upaya pembangunan karakter bangsa. *Jurnal Penelitian Pendidikan*, *13*(1), 67–79. https://www.academia.edu/download/33683842/Budaya_Huyula.pdf

ISSN : 2828-5271 (online)