



Corporate Social Responsibility Implementation In Indonesia: Efforts To Protect Human Rights And Consumers

Rahmi Ayunda

Faculty of Law, Universitas Internasional Batam, Indonesia

e-mail: rahmi@uib.ac.id

Info Artikel

Masuk: 1 Juni 2021

Diterima: 12 Juli 2021

Terbit: 1 Agustus 2021

Keywords:

CSR, Limited Liability Company, Human Rights, Consumers

Abstract

An increase in corporate concern for the quality of people's lives, can create social and environmental harmonization that can affect business activities. Then was born the demand for the role of the company to have Corporate Social Responsibility (CSR). This is one of the benefits companies can get from CSR activities. With the implementation of CSR in a company. The sustainability of the company will be more guaranteed, because through CSR the company has a full commitment in carrying out the mandate of the constitution and laws to improve the welfare of the community in the freedom to undergo economic practices and obtain resources for the company itself. This study aims to determine the implementation of CSR PT Aneka Tambang (ANTAM) related to Human Rights and consumers. This study uses secondary data collection techniques in the study of literature. The results of this study show respect for and protection of human rights as an inseparable part of the Company's daily operations and in interactions with stakeholders to the company's interaction with communities around the operational area. Also, ANTAM always pays attention to the quality of products produced in the

Kata kunci:

CSR, Perseroan Terbatas,
Hak Asasi Manusia,
Konsumen

*Corresponding Author: Rahmi
Ayunda*

production process to achieve consumers satisfaction because it realizes that customers are stakeholders who play an important role for business sustainability.

Abstrak

Peningkatan kepedulian perusahaan terhadap kualitas kehidupan masyarakat, dapat menciptakan harmonisasi sosial dan lingkungan yang dapat mempengaruhi kegiatan bisnis. Maka lahirlah tuntutan peran perusahaan untuk memiliki Corporate Social Responsibility (CSR). Hal ini merupakan salah satu manfaat yang dapat diperoleh perusahaan dari kegiatan CSR. Dengan diterapkannya CSR di suatu perusahaan. Keberlanjutan perusahaan akan lebih terjamin, karena melalui CSR perusahaan memiliki komitmen penuh dalam menjalankan amanat konstitusi dan undang-undang untuk meningkatkan kesejahteraan masyarakat dalam kebebasan menjalani praktik ekonomi dan memperoleh sumber daya bagi perusahaan itu sendiri. . Penelitian ini bertujuan untuk mengetahui implementasi CSR PT Aneka Tambang (ANTAM) terkait Hak Asasi Manusia dan konsumen. Penelitian ini menggunakan teknik pengumpulan data sekunder dalam studi kepustakaan. Hasil penelitian ini menunjukkan penghormatan dan perlindungan hak asasi manusia sebagai bagian yang tidak terpisahkan dari operasional Perusahaan sehari-hari dan dalam interaksi dengan pemangku kepentingan hingga interaksi perusahaan dengan masyarakat di sekitar wilayah operasional. Selain itu, ANTAM selalu memperhatikan kualitas produk yang dihasilkan dalam proses produksi untuk mencapai kepuasan konsumen karena menyadari bahwa pelanggan

merupakan pemangku kepentingan yang berperan penting bagi keberlangsungan usaha.

@Copyright 2021.

A. INTRODUCTION

Philosophical thought about the real rule of law has long been discovered by philosophers in Ancient Greece. Plato in the literature of *“the Republic”* argues that there is a will to realize the ideal state order to achieve the good based on wisdom, for that the power of the state must be held by wise people who know the goodness of you that is a philosopher. But in the books *“the Statesmen”* and *“the Law”*, Plato says that what is possible to be realized is the second form (the second best) which places the supremacy of law in a constitutional system. The law can be used as legitimacy for social engineering to achieve a socially orderly social order. In line with Plato's paradigm, that the goal of the country according to Aristoteles is to achieve the best life possible which can be achieved through the provision of law (Asshiddiqie, 2006).

Be in accordance with the constitution of the Indonesian State (UUD NRI 1945) in Article 1 paragraph (3) states that Indonesia is a state of law, thus demanding that there be legal reform and various optimizations in the field of law enforcement as an effort to protect human rights and forms the state in guaranteeing welfare for its people (socio welfare-state) (Yusro et al., 2020).

The involvement of the state in ensuring the welfare of its people is also manifested in the commitment to create economic development based on sustainable economic democracy (Wargianti & Budhisulistiyawati, 2018). This is stated in Article 33 of the UUD NRI 1945 which requires that the welfare of the Indonesian people is not solely the responsibility of one party (state), but the responsibility in creating national economic development is also the responsibility of all stakeholders such as stakeholders companies that benefit from a variety of aspects in the country (Disemadi, 2020; Hakim & Amrina, 2019). So that one form of entrepreneurial responsibility towards the community is through corporate social and environmental responsibility known as Corporate Social Responsibility (CSR) (Fahrial et al., 2019).

In Indonesia, the obligation to implement CSR is regulated in Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies (Limited Liability Companies Law) and Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibilities of Limited Liability Companies. Through these regulations, the government seeks to provide a new paradigm in the conception of the company's business. Starting from the company's responsibility to shareholders in the General Meeting of Shareholders in seeking a profit, it is the responsibility of the relevant parties (stakeholders), namely the community around the company, consumers, and creating a sustainable environment (Azheri, 2019).

Through this regulation, companies, and industries with a legal entity PT (Limited Liability Company) are required to carry out CSR (Setiawan et al., 2021), but this obligation is not merely to impose a burdensome burden, but rather serve as a mandate

that will later be able to create a good social investment for companies to obtain public trust (Marthin et al., 2018). At this time, the company is no longer faced with responsibilities that favor the aspect of economic benefits, namely the value of the company reflected in financial conditions, but also must pay attention to social and environmental aspects, or what is commonly called the “Three Bottom Line”. The synergy of these three elements is the key to the concept of sustainable development (Kashyap et al., 2004).

Implementation of CSR by companies needs to be done carefully with the right approach methods so as not to create conditions of dependency relations from the community for the company's presence (Sari et al., 2016). The benefits that are automatically obtained from the implementation of CSR are risk reduction, increasing goodwill, reducing costs, building human resources, and improving people's welfare. From here essentially companies can get various kinds of benefits by implementing CSR (Risa, 2019). The company can get a good reputation by the surrounding community and outside communities who also have the potential as partners or investors of the company (Ariastini & Semara, 2019). With CSR, it is expected that the company will be able to become positive branding for the community so that the company will get a good and trustworthy business rate by investors who want to invest their shares or partners who want to collaborate (Azheri, 2019).

In addition, with the company's increasing concern for the quality of life, it is able to create social and environmental harmonization that can affect business activities (Suhendro et al., 2019). Then was born the demand for the role of the company to have social and environmental responsibility. This is one of the benefits companies can get from CSR activities. In this context, CSR activities become customary laws for companies, outside the mandate of the law (Saputra et al., 2019).

Therefore, with the implementation of CSR in a company. The sustainability of the company will be more guaranteed because through CSR the company has a full commitment to carrying out the mandate of the constitution and laws to improve the welfare of the community in the freedom to undergo economic practices and obtain resources for the company (Utama & Rizana, 2020). Based on the description above regarding the existence of legal obligations for companies to implement social and environmental responsibility, this research aims to determine the extent of implementation of one of the State-Owned Enterprises (SOEs/BUMN) in Indonesia. This research will focus on the implementation of CSR by PT Aneka Tambang Tbk as a SOEs.

B. RESEARCH METHOD

This research is a normative legal research with statutory approach and case approach regarding implementation of CSR towards the fulfillment and protection of Human Rights and Consumer by PT Aneka Tambang (ANTAM). The statutory approach in this study focuses on CSR related regulations such as the Limited Liability Company Law,

while the sociological approach is intended to obtain data on CSR implementation by PT Aneka Tambang (ANTAM) through the 2018 annual report. The data used are secondary, in the form of laws and regulations, invitation, legal research articles, and the annual report of PT Aneka Tambang (ANTAM) 2018. The data analysis technique used in this study is qualitative analysis.

C. RESULT AND DISCUSSION

1. Liability CSR Implementation for Companies in Indonesia

Article 1 number 1 of Limited Liability Companies Law, defines limited liability companies (companies), that is a legal entity which is a capital alliance, its establishment is based on an agreement, wherein the authorized capital which is entirely divided into shares is carried out business activities, and which is in implementation and its establishment fulfills the requirements stipulated by the law and its implementing regulations. The company is a dominant business institution and has an influence on sustainable economic development, increasing the capacity and technological capabilities both nationally and internationally, one of which is through the provision of jobs, products, and services needed for people's lives (Risa & Marwenny, 2018).

The implementation of CSR activities in Indonesia only began in the 2000s, although activities with the same basic essence have been running since the 1970s, with varying degrees, ranging from the simplest such as donations to comprehensive ones such as being integrated into the company's strategy in operating his effort (Yusuf, 2017). CSR is a concept that continues to develop both from the point of approach of elements and their application. CSR is actually a process of social interaction between a company and its people (Disemadi & Prananingtyas, 2020). Companies can do CSR because of community demands or because of their own consideration. The field is also very diverse in different conditions (Hakim et al., 2019).

Through Law Number 40 of 2007 concerning Limited Liability Companies, the Government incorporates Social and Environmental Responsibility arrangements into the Limited Liability Company Law. Basically, there are a number of things that underlie the government to adopt a policy of regulating social and environmental responsibility. First is the government's concern over corporate practices that ignore social and environmental aspects that result in losses on the part of the community. The second is a manifestation of the efforts of state entities in the determination of standards for environmental social activities that are appropriate to national and local contexts (Hakim & Ispriyarso, 2016).

The Limited Liability Company Law aims to realize sustainable economic development in order to improve the quality of life and the environment that benefits the company itself, the local community, and society in general. Provisions regarding CSR are explicitly regulated in Article 74 of Limited Liability Companies Law, which confirms that companies that carry out their business activities in the field of natural resources and/or fields related to natural resources are required to carry out CSR (Fahrial et al., 2019).

Under the Limited Liability Company Law, it is explained that CSR is a company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and society in general (Sari et al., 2016). The Limited Liability Company Law has changed the paradigm regarding CSR, which was initially voluntary based on

the moral considerations of the company into a legal mandatory that must be implemented by the company (Fahrial et al., 2019).

In addition to the Limited Liability Company Law, the obligation to implement CSR for companies is also regulated in Government Regulation Number 47 of 2012 concerning Social Responsibility of the San Environment Limited Liability Company. Government Regulations are implementing regulations of the Limited Liability Company Law which outline regulates the implementation of CSR obligations by companies that are legally incorporated by the Company in carrying out their business in the field of natural resources. CSR implementation can be carried out inside or outside the company environment. Then this provision governs the implementation of CSR must be prepared based on the “compliance and fairness” of the company. Compliance and fairness is the company’s policy to implement CSR according to ability and financial potential. Based on this Government Regulation, the implementation of CSR can be addressed internally to the company (shareholders) and to the external company (stakeholders). In the regulation of CSR in this Government Regulation, there is no further explanation concerning sanctions for companies that do not implement CSR, but instead carry the same substance as stipulated in Article 74 paragraph 3 of the Limited Liability Company Law.

2. Efforts to Protect Human Rights and Consumers with Implementation of CSR by PT Aneka Tambang as a SOEs

PT Aneka Tambang Tbk (ANTAM) is a mining company with a legal entity PT (Limited Liability Company) with Deed of Establishment of the Company Number 320 dated December 30, 1974. ANTAM is a vertically integrated and vertically integrated company that is export-oriented. Through operating areas spread throughout Indonesia that are rich in minerals, ANTAM's activities include exploration, mining, processing and marketing of nickel ore, ferronickel, gold, silver, bauxite and coal. ANTAM has long-term loyal customers in Europe and Asia (ANTAM, 2020). Given the vast mining concession area and the large amount of reserves and resources it has, ANTAM has formed several joint ventures with international partners to be able to utilize existing reserves into profitable mines. The Company's business activities have been started since 1968 when the Company was established as a State-Owned Enterprise through the merger of several mining companies and government-owned mining projects, namely the General Management Body of State General Mining Companies, the Indonesian Bauxite Mining State Company, the Tjikutok Gold Mining State Company, Negara Logam Mulia Company, PT Nickel Indonesia, Diamond Project and Bapetamb Projects (ANTAM, 2020).

Regarding the implementation of CRS, ANTAM is committed to realizing social and environmental responsibility in an integrated manner in all business activities to achieve sustainable development goals by applicable laws and norms and uphold the principles of good business practice, social justice and environmental justice (PT Aneka Tambang Tbk, 2018). ANTAM manages natural resources for the advancement and welfare of the Company's stakeholders, especially to the communities surrounding ANTAM's operational areas. Moreover, the Company realizes that as part of ANTAM's Mining Industry Holding, it is mandated to ensure that the various natural resources managed by the Company can provide sustainable benefits for stakeholders and the Indonesian people

at large, both today and in the future. This mandate is the main spirit that underpins ANTAM's duties, hopes and implementation of social and environmental responsibility (PT Aneka Tambang Tbk, 2018).

In the implementation, preparation of various strategies, approaches, program design, as well as monitoring and evaluation of the implementation of CSR, ANTAM refers to the international standards for the implementation of Social and Environmental Responsibility or CSR ISO 26000, and also upholds the principles: 1. Accountability 2. Transparency 3. Ethics and integrity 4. Involvement of stakeholders 5. Compliance with laws, 6. Respect international norms, and 7. Respect and protect human rights (PT Aneka Tambang Tbk, 2018). The CSR implementation of ANTAM's company is as follows:

a) Implementation of CSR Related to Human Rights

Respect and protection of Human Rights become an inseparable part of the Company's daily operations and in interactions with stakeholders, both in the work environment with Company employees, with suppliers and contractors, to our interactions with communities around the area operational. The scope of corporate social responsibility related to human rights is carried out by always upholding the basics of human rights and respecting culture, customs and values (PT Aneka Tambang Tbk, 2018).

Anti-Discrimination & Protection of Human Rights in ANTAM's Work Environment spread across various islands in Indonesia so that ANTAM's People consists of various ethnicities, races, religions, genders, and physical conditions. ANTAM believes that diversity in HR is one of the foundations that can grow the Company's sustainability. To maintain diversity and harmony, ANTAM consistently implements HR management with strict non-discrimination principles. The company also holds humanitarian principles and respects human rights in the management of human resources (PT Aneka Tambang Tbk, 2018).

By gender, in 2018 total ANTAM employees numbered 2,598 people with a percentage of 91.26% male employees of total employees. The number of ANTAM's male employees which is far greater than that of female employees is driven by the characteristics of the mining industry that are more attractive to men than women. Nevertheless, the recruitment process at ANTAM is always carried out fairly and openly and by the needs and qualifications needed, regardless of ethnic, racial, religious, gender and physical conditions. Recruitment and performance appraisal is entirely based on the experience, competencies, expertise, and achievements of each employee (PT Aneka Tambang Tbk, 2018).

Then the protection of Human Rights for communities around the mine is realized through several approaches that are integrated with CSR Master Plan, Implementation of ANTAM's Partnership and Community Development Program, and Post-Mining Management. The company ensures that the approach, interaction, communication and engagement of the community around the area of operations are carried out without intimidation, respect and understanding of the local culture and customary rights of indigenous peoples and are based on the principle of mutual benefit (PT Aneka Tambang Tbk, 2018).

b) Implementation of CSR to Consumers

ANTAM always pay attention to the quality of products generated to achieve customer satisfaction. ANTAM is aware that the customers are the stakeholders who play an important role in business sustainability. ANTAM implements an integrated quality management system as part of the products' quality control to consumers, which is the

result of a series of production process activities by international standards, performed on every production and distribution activities (PT Aneka Tambang Tbk, 2018).

Quality control of products and services produced by ANTAM has obtained the ISO 9001 certification throughout Units/Business Units. ANTAM also obtained the accreditation of testing laboratories according to the ISO 17025 standard issued by the National Accreditation Committee (KAN) for Precious Metal Processing and Refinery Business Unit as well as North Maluku Nickel Mining Business Unit laboratories. ANTAM is also the only precious metal producer in Indonesia that has received the Good Delivery accreditation from the London Bullion Market Association (LBMA) with reliable level of purity. ANTAM also received the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) certificate from the European Union on the utilization of safe chemicals in the ferronickel processing cycle (PT Aneka Tambang Tbk, 2018).

To improve customer security in investing in gold products, in 2018 ANTAM launched the latest design and packaging of ANTAM-Logam Mulia products (ANTAMLM). This new packaging has a larger product dimension and is packaged with certicard technology to provide layered security features. By the vision of becoming a leading global corporation, ANTAM's customers are spread in domestic as well as foreign markets such as China, Taiwan, India, South Korea, Japan, Ukraine and Singapore. Each country has a different product segmentation, in line with each market characteristic. To maintain customer satisfaction, ANTAM conducts periodic surveys to understand the level of customer satisfaction. In 2018, the survey results of the level of base metals Customer Satisfaction Index (CSI) reached 84.08% (PT Aneka Tambang Tbk, 2018).

ANTAM has also provided a Consumer Complaint mechanism for ANTAM's products: 1). Complaints on nickel, ferronickel, alumina and bauxite products can be submitted by official mail through the Base Metals Sales & Marketing Division, ANTAM Head Office, Jl. TB. Simatupang No. 1-Lingkar Selatan, Tanjung Barat 12530 or by email to corsec@antam.com; and b). For complaints about Precious Metals products can be submitted through website www.logammulia.com, through Precious Metals Processing & Refinery Business Unit: Graha Dipta Building, Jl. Pemuda No. 1, Pulogadung, East Jakarta, Phone (021) 29980900, via email at infolm@antam.com or directly through ANTAM's Precious Metal boutiques throughout Indonesia (PT Aneka Tambang Tbk, 2018). During 2018, ANTAM received 8 (eight) complaints on Nickel, Ferronickel, Bauxite and Alumina and 24 (twenty four) complaints on Precious Metals products. All customer complaints in 2018 have been evaluated and followed up by the Company (PT Aneka Tambang Tbk, 2018).

D. CONCLUSION

The implementation of CSR activities in Indonesia is carried out on the mandate of Law Number 40 of 2007 concerning Limited Liability Companies, whereby the government incorporates social and environmental responsibility arrangements into the Limited Liability Company Law. Provisions regarding CSR are explicitly regulated in Article 74 of Limited Liability Companies Law. In addition to the Limited Liability Company Law, the obligation to implement CSR for companies is also regulated in

Government Regulation Number 47 of 2012 concerning Social Responsibility of the San Environment Limited Liability Company. Government Regulations are implementing regulations of the Limited Liability Company Law which outline regulates the implementation of CSR obligations by companies that are legally incorporated by the Company in carrying out their business in the field of natural resources. PT Aneka Tambang Tbk (ANTAM) is a mining company with a legal entity PT (Limited Liability Company). Regarding the implementation of CRS, ANTAM is committed to realizing social and environmental responsibility in an integrated manner in all business activities in order to achieve sustainable development goals in accordance with applicable laws and norms and uphold the principles of good business practice, social justice and environmental justice. Respect and protection of Human Rights become an inseparable part of the Company's daily operations and in interactions with stakeholders, both in the work environment with Company employees, with suppliers and contractors, to our interactions with communities around the area operational. In addition, ANTAM always pays attention to the quality of products produced in the production process in order to achieve customer satisfaction because it realizes that customers are stakeholders who play an important role for business sustainability.

REFERENCES

- ANTAM. (2020). *Tentang Kami*. <https://www.antam.com/id/about>
- Ariastini, N. N., & Semara, I. M. T. (2019). IMPLEMENTASI KONSEP TRIPLE BOTTOM LINE DALAM PROGRAM CORPORATE SOCIAL RESPONSIBILITY DI HOTEL ALILA SEMINYAK. *Jurnal Ilmiah Hospitality Management*, 9(2), 160–168. <https://doi.org/10.22334/jihm.v9i2.155>
- Asshiddiqie, J. (2006). *HTN dan Pilar-Pilar Demokrasi*. Konstitusi Press.
- Azheri, B. (2019). Pelaksanaan Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) Sebagai Salah Satu Instrumen Dalam Pembangunan Daerah. *Widya Yuridika*, 2(1), 23–34. <https://doi.org/10.31328/wy.v2i1.947>
- Disemadi, H. S. (2020). Consumer Protection of Flight Services through Corporate Social Responsibility Implementation in Indonesia. *Journal of Private and Commercial Law*, 4(1), 14–21. <https://doi.org/doi.org/10.15294/jpcl.v4i1.24252>
- Disemadi, H. S., & Prananingtyas, P. (2020). Kebijakan Corporate Social Responsibility (CSR) sebagai Strategi Hukum dalam Pemberdayaan Masyarakat di Indonesia. *Wawasan Yuridika*, 4(1), 1–16. <https://doi.org/http://dx.doi.org/10.25072/jwy.v4i1.328>
- Fahrial, F., Utama, A. S., & Dewi, S. (2019). Pemanfaatan Corporate Social Responsibility (CSR) terhadap Pembangunan Perekonomian Desa. *Wawasan Yuridika*, 3(2), 251–264. <https://doi.org/http://dx.doi.org/10.25072/jwy.v3i2.256>
- Hakim, D. A., & Amrina, D. H. (2019). KEWAJIBAN TANGGUNG JAWAB SOSIAL PERUSAHAAN (CORPORATE SOCIAL RESPONSIBILITY) DI INDONESIA: ANTARA LEGAL OBLIGATION ATAU MORAL OBLIGATION. *PRANATA HUKUM*, 14(2), 177–191. <https://doi.org/10.36448/pranatahukum.v14i2.79>
- 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. <https://doi.org/doi.org/10.25217/jm.v4i2.527>

- Hakim, D. A., & Ispriyarso, B. (2016). PEMENUHAN HAK-HAK TENAGA KERJA MELALUI PENERAPAN CORPORATE SOCIAL RESPONSIBILITY PADA SUATU PERUSAHAAN (Studi Penerapan CSR Di PT. Great Giant Pineapple, Provinsi Lampung). *LAW REFORM*, 12(2), 197–208. <https://doi.org/10.14710/lr.v12i2.15874>
- Kashyap, R., Mir, R., & Mir, A. (2004). Corporate Social Responsibility: A Call For Multidisciplinary Inquiry. *Journal of Business & Economics Research*, 2(7), 51–58. <https://doi.org/https://doi.org/10.19030/jber.v2i7.2902> .
- Marthin, M., Salinding, M. B., & Akim, I. (2018). Implementasi Prinsip Corporate Social Responsibility (CSR) Berdasarkan Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. *Journal of Private and Commercial Law*, 1(1), 111–132. <https://doi.org/10.15294/jpcl.v1i1.12358>
- PT Aneka Tambang Tbk. (2018). *Perubahan Paradigma untuk Mengatasi Tantangan dan Mencapai Tujuan (Laporan Tahunan 2018)*.
- Risa, Y. (2019). Community Empowerment as The Corporate's Social Responsibility: Case Study of PT. Tirta Investama Plant Solok, Indonesia. *Varia Justicia*, 15(2), 43–50. <https://doi.org/10.31603/variajusticia.v15i2.2940>
- Risa, Y., & Marwenny, E. (2018). IMPLEMENTASI TANGGUNG JAWAB SOSIAL PERUSAHAAN PT. TIRTA INVESTAMA DANONE AQUA DALAM PEMBERDAYAAN MASYARAKAT DI KANAGARIAN BATANG BARUS KAYU ARO KABUPATEN SOLOK. *JCH (Jurnal Cendekia Hukum)*, 4(1), 88–105. <https://doi.org/10.33760/jch.v4i1.51>
- Saputra, W. T., Ayuningtyas, F., & Yogasara, S. (2019). The Implementation of Corporate Social Responsibility through Festival Ketoprak Pelajar Event at CV Amigo Mangesti Utomo, Klaten, Central Java, Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 6(4), 187–198. <https://doi.org/10.18415/ijmmu.v6i4.988>
- Sari, E. K., Mulyana, A., & Alfitri, A. (2016). IMPLEMENTASI PROGRAM CSR LINGKUNGAN PT. SEMEN BATURAJA (PERSERO) Tbk TERHADAP KONDISI SOSIAL EKONOMI MASYARAKAT DI KABUPATEN OGAN KOMERING ULU SUMATERA SELATAN. *Jurnal Ilmu Lingkungan*, 13(1), 42–52. <https://doi.org/10.14710/jil.13.1.42-52>
- Setiawan, I. K. A., Larasati, P. A., & Sugiarto, I. (2021). CSR Contextualization for Achieving the SDGs in Indonesia. *Journal of Judicial Review*, 23(2), 183–196. <https://doi.org/dx.doi.org/10.37253/jjr.v23i2.5021>
- Suhendro, Utama, A. S., & Susanty, A. P. (2019). PELAKSANAAN CSR PT ASIA FORESTAMA RAYA TERHADAP PENINGKATAN PEREKONOMIAN MASYARAKAT BERDASARKAN PERATURAN DAERAH PROVINSI RIAU NOMOR 6 TAHUN 2012. *Ensiklopedia Sosial Review*, 1(2), 140–144.
- Utama, A. S., & Rizana. (2020). PELAKSANAAN CORPORATE SOCIAL RESPONSIBILITY DALAM RANGKA OPTIMALISASI PELESTARIAN LINGKUNGAN. *Jurnal Litigasi*, 19(2), 127–147. <https://doi.org/http://dx.doi.org/10.23969/litigasi.v19i2.843>
- Wargianti, P., & Budhisulistiyawati, A. (2018). Studi Tentang CSR (Corporate Social Responsibility) Di PT Madubaru Yogyakarta Berdasarkan Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas. *Jurnal Privat Law*, 6(1), 13–23.
- Yusro, M. A., Hilmy, M. I., & Azmi, R. H. N. (2020). Restorasi Kelembagaan Melalui Integrated

Society Institution System Sebagai Upaya Menuju Kota Ramah Ham Di Kota Malang. *Jurist Diction*, 3(1), 225–226. <https://doi.org/http://dx.doi.org/10.20473/jd.v3i1.17634>
Yusuf, M. Y. (2017). *Islamic Corporate Social Responsibility (I-CSR) Pada Lembaga Keuangan Syariah (LKS)*. Kencana.