

## Reconstruction of Corporate Social Responsibility Regulation Based on Justice Values

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### **Abstract**

Corporate social responsibility is a medium to be able to resolve problems between companies and the community and government. The purpose of this study is The problems in this study are: 1) to find and analyze the regulation of Corporate Social Responsibility is not yet based on the value of justice; 2) to find and analyze the weaknesses of the current Corporate Social Responsibility regulation; 3) to reconstruct the regulation of Corporate Social Responsibility based on the value of justice. The research method uses the constructivism paradigm, with the socio-legal research approach method and descriptive research type. The type and source of data uses secondary materials in the form of primary legal materials, secondary legal materials, and tertiary legal materials. The data collection method uses literature, and qualitative analysis methods. The theory used is theory of justice as the Grand Theory, the theory of legal system as the Middle Theory and the progressive legal theory as the Applied Theory. The results of the study are: 1) Corporate Social Responsibility regulation is not yet based on the value of justice that there is no clear definition of what is meant by Corporate Social Responsibility; 2) The weakness in the legal substance aspect is that regulations that have unclear words in the formulation of their articles have been proven to have influenced law enforcement against disputes in Indonesia. The weakness in the legal structure aspect is that the practice of implementing Corporate Social Responsibility is increasingly difficult, due to the lack of coordination among law enforcers; 3). Reconstruction of Corporate Social Responsibility regulations based on justice values consists of value reconstruction and norm reconstruction. The value reconstruction to be achieved is that Corporate Social Responsibility regulations that were previously not based on justice are now based on justice values.

**Keywords:** *Reconstruction; Regulation; Social Responsibility; Company*

### **Introduction**

Not quite enough answer social based on Article 74 of the Law Number 40 of 2007 concerning Limited Liability Companies more directed at obligations provide funds in budget without arrange its use.

Such an obligation describe obligation not quite enough answer social become narrowed down in form provision of funds to stakeholders interests.<sup>1</sup> Indigenous peoples who live calm down, take advantage of existing forest with existence corporation lost in a pinch comfort life that is experienced of course This felt No fair by them. While That companies that feel has fulfil all his obligation For open business is not reason from misery society. government considered fail realize welfare for society. Between companies, society and the environment is One unity that is not can separated so that between all three each other influence and be influenced.<sup>2</sup>

*Corporate Social Responsibility* (CSR) is a medium for can finish problem between company with society and government. Through the values of Pancasila, especially the Fifth Principle, Social Justice, which is instilled in the triple bottom line concept will bring welfare / prosperity for society. The essence not quite enough answer social in essence is For get atmosphere balance between activity corporation with area ecosystem life, or with make connectivity a balanced, harmonious and compatible corporation with environment values, norms, and habit society local.<sup>3</sup> Not quite enough answer social No is A obligation law for company but more is is not quite enough answer ethics and morals.<sup>4</sup> Not quite enough answer social as form company obligations For care against and eradicate crisis humanity and the environment that continues increase.<sup>5</sup>

Industry and cooperatives play a role For push growth healthy economy with also consider factors environment life.<sup>6</sup> Looking at the conditional like This so writer try lift problem This surface. Author consider that taking title on Enough strategic. First, because Actually draft responsibility social company has known since early 1970s, which general interpreted as gathering related policies and practices with stakeholders, values, fulfillment provision law, awards society, environment, and business world commitment For contribute in development in a way sustainable. Along the way time, in one side sector industry or cooperatives scale big has capable give contribution to growth economy national, but on the other hand exploitation sources Power nature by sector industry often causes damage environment. Second, is as effort For confirm connection company with activity business carried out by companies. In context conducted business there is reciprocal relationship between company personnel internally and between internal companies with public outside company.

*Corporate Social Responsibility* is a part connection business involving company in one parties and society as environment social company on the other side. Third, responsibility answer social is the basis of theory about the need A company build connection harmonious with society domicile.<sup>7</sup> in a way theoretical, responsibility answer social can defined as moral responsibility of a company towards its stakeholders, especially community or communities around the work area or operational.

Not quite enough answer social is principles that are ethical and moral norms as regulated by Article 74 of the Law Number 40 of 2007 concerning Limited Liability Companies become nature

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<sup>1</sup> Mahmud Siregar, Predictability Regulation Corporate Social Responsibility in Indonesia, *Samudra Keadilan Law Journal*, Volume 11, Number 1, 2016, p. 101.

<sup>2</sup> Putu Edgar Tanaya, Review Sociology of Law on Corporate Social Responsibility (CSR) as Business Ethics and Social Ethics, *Journal Legal Communication*, Volume 2, Number 2 2016, p. 269.

<sup>3</sup> Lili Naili Hidayah, Raffles, Pahlefi, Corporate Social Responsibility Management According to Regulation Legislation in Indonesia, *Jurnal Wajah Hukum*, Volume 4, Number 2, 2020, pp. 331-340.

<sup>4</sup> Mahmud Siregar, Predictability Regulation Corporate Social Responsibility in Indonesia, *Samudra Keadilan Law Journal*, Volume 11, Number 1, 2016, p. 95

<sup>5</sup> T. Romi Marnelly, Corporate Social Responsibility (CSR): A Review of Theory and Practice in Indonesia, *Journal Application Business*, Volume 2, Number 2, 2016, p. 52.

<sup>6</sup> C hairil N. Siregar, *Sociological Analysis of CSR Implementation in Indonesian Society*, p. 285

<sup>7</sup> Quote B Tamam Achda, member of Commission VII DPR-RI, *Sociological Context of the Development of Social Responsibility and its Implementation*, p.3

obligations and have sanctions for those who don't operate chapter the.<sup>8</sup> The inclusion draft not quite enough answer social in provisions of Article 74 of the Law Number 40 of 2007 concerning Limited Liability Companies the is a step proceed for society, nation and state though provision the limited for Volume 1 Number 1 May 2022 companies that run activity his business in the field and/ or related with source Power nature.<sup>9</sup>

In the 1970s, the topic not quite enough answer social to emerge through Milton Friedman's writings on form single responsibility social from activity business. Even Estes considered that spirit or his spirit has There is since start the founding companies (in the UK ), whose task is the main thing is For help government in give service and fulfill need public pros and cons attitudes and opinions always is part from history life company and development draft not quite enough answer social That myself.<sup>10</sup>pros and cons to development not quite enough answer social Keep going rolling. One of them, is responsibility social the its nature must or voluntary, where when activity *Corporate Social Responsibility* ( for furthermore called CSR) is mandatory in Law Number 40 of 2007 concerning Limited Liability Companies (UU.PT), suddenly reap protest. Because activity not quite enough answer social assumed as activity based on willingness and not " coercion ".

Pressure from stakeholders that grows from awareness of environmental sustainability, has penetrated the corporate world and management practices, for example institutionalization as outlined in ISO 14000. Likewise, the concept of production has progressed from the concept of cradle to grave to recycling. Cradle to cradle as implemented by Xerox. This means that the industry does not only secure waste or garbage from polluting the environment, but also tries to ensure that the waste or garbage can be recycled. Being "green" is not only changing the process and product, which is only strong in the internal process of the factory. But also caring about the "greenness" starting from the raw materials used and the quality of the supplier company viewed from an environmentally conscious perspective, as stated in the ISO 140000 standardization.

Companies must also be responsible for activities to minimize the negative impacts of the remaining products produced, handling waste or "garbage" from used products, such as packaging, but all of this can only be implemented effectively and efficiently if supported by a good management system, and based on a corporate culture that cares about the environment, which can be done especially in large companies. Therefore, one way to spread "green" ideas is to encourage large companies to force their suppliers or subcontractors to be more environmentally friendly.

Public pressure for companies to be more environmentally conscious is an opportunity to strengthen the relationship between companies and consumers, and can even be used as a competitive advantage. Consumers who are increasingly aware of environmental issues will look for environmentally friendly products. As a result, companies will look for suppliers who can solve environmental problems. Relationships between companies will also change, because they are both under pressure to be green. So many companies, especially large companies, are starting to be fussy about their suppliers. For large companies, reputation is the company's most important asset. Although the term social responsibility has only recently become known, in fact, community outreach activities have been carried out by companies since ancient times.

The most primitive form of community outreach is corporate philanthropy. The latter is an effort made by a company, or a person, to provide funds to individuals or community groups, for example in the

<sup>8</sup>Eko Rial Nugroho, Legal Politics of Reform Shrimp Law Number 40 of 2007 concerning company Limited (Study of Article 74 and its Explanation ), *IUS QUIA IUSTUM Law Journal*, Number 3 Volume 21, 2014, pp. 487-488.

<sup>9</sup>Eny Suastuti, Some Obstacles in Implementation of CSR ( Analysis of Article 74 UUPT), *Rechtidee Journal of Law*, Volume 9, Number 2, 2014, p. 218.

<sup>10</sup>Ibid.

form of scholarships.<sup>11</sup>Over time, *Corporate Philanthropy* (CP) then developed into *Corporate Social Responsibility* (CSR). Social responsibility differs from philanthropy in terms of the involvement of the donor in the activities carried out. Social responsibility activities are often carried out by the company itself, or by involving a third party (for example a foundation or non-governmental organization) as the organizer of the activity. What is clear is that through social responsibility, the company is much more involved and connected to the first party ( *beneficiaries* ) in social activities compared to CP.

Corporation / company must expand meaning Corporate Responsibility in accordance with ideology The nation that we are adhere to, namely Pancasila and the Law 1945 Constitution, p. This including recognition and awards to to rights basic man specifically rights public law customs in Indonesia. From various case case conflict between corporation with public law customs, lack of recognition and respect to rights public law custom on sources natural around public as allegedly as a causal factor. Although recognition rights public law custom on sources agrarian by corporations has practiced by corporation's plantations and mining in Indonesia, but basically matter This arise consequence from pressures public law custom rather than initiative from company.

Indigenous peoples who live calm down, take advantage of existing forest with existence corporation lost in a pinch comfort life that is experienced of course This felt No fair by them. While That companies that feel has fulfil all his obligation For open business is not reason from misery society. government considered fail realize welfare for society. *Corporate Social Responsibility* (CSR) is a medium for can finish problem between company with society and government. Through the values of Pancasila, especially the Fifth Principle, Social Justice, which is instilled in the triple bottom line concept will bring welfare / prosperity for society. Based on regulation legislation mentioned, there is problem in arrangement not quite enough answer social in Indonesia namely Not yet to explain rule about distribution and management not quite enough answer social, concept not quite enough answer different social in a law, size the propriety and fairness that is regulated in Constitution Number 40 of 2007 concerning Limited Liability Companies.<sup>12</sup>

Constitution Number 25 of 2007 concerning Capital Investment (hereinafter referred to as UUPM) Article 15 letter B states that every mandatory investment carry out Not quite enough answer social company. If the investor does not do his obligation so Constitution will be wearing sanctions Good from warning written, restrictions activity business and/ or revocation activity business and Article 16 letter D states that every investors have not quite enough answer for guard sustainability environment.

With implementation Constitution Number 3 of 2020 is expected in its implementation can involving all existing stakeholders, the actor's business as well as public around the mining area so that improvement in the mineral sector can done as well as managed in a way professional For push increasing state revenue. In addition, with ratification Invite Invite Number 3 of 2020 it is also expected to be able to help refinement to law national, where focus Government is increase stage exploration so that the sector Minerba industry can develop with more Good Again as well as through law law the expected can to form a management more reclamation Good use reduce the occurrence action related crimes with activity mining.

Implementation Corporate social responsibility activities are based on many things reasons and demands, as alloy between internal and external factors. As explained more far by Frynas (2009) who saw that consideration company for do activity not quite enough answer social among others in general Because reasons following:

<sup>11</sup> Quoted from Ari Margono, *Towards Corporate Social Leadership*, Suara Pembaharuan, 11 May 2006.

<sup>12</sup> Herdiansyah, Jhoni Najwan and Umar Hasab, Corporate Social Responsibility in the Perspective of Regulation Legislation in Indonesia, *Hangoluan Law Review*, Volume 1 Number 1 May 2022

- 1) For fulfil regulations, laws and rules
- 2) As investment social company For get a positive image
- 3) Part of business strategy company
- 4) For obtain a license to operate from public local
- 5) Part of the company's risk management for dampen and avoid conflict social

Related with limitation about Not quite enough answer social company or *Corporate Social Responsibility* (CSR) as put forward by experts different, according to with corner each other's views and understanding of each other not quite enough answer social. However thus need put forward a number of definition, as corridor and fence study about not quite enough answer social.

Determination policy on activities not quite enough answer social company must make part integral from the development program public Indonesia in its entirety. On the contrary, the other party companies must also involve in a way active and have thinking for become part from community activity not quite enough answer social. no nature closed or exclusive in the middle public However companies must also in a way active and communicative to community them. This is it make a commitment company for increase empowerment sustainable society to community company. With more Lots give attention to environment or community, thing This capable maintenance quality life people man in term length and also involvement community in A company.

With responsibility programs answer social development oriented sustainable, then will awake existence his company and at the same time sustainability environment. role as well as community and stakeholders become important for involved in implementation activity not quite enough answer social those activities not quite enough answer social for public is a moving and related process with existing resources in the community, which at the moment This start.

Development a company not let go from connection closely with consumers, and conditions environment Good from aspect area and in which country the company is located the stand, therefore the more Good service or connection a company to consumer so will the more big opportunity too company the For Keep going develop become A company big. The company as perpetrator business or corporation is a body that has activity certain for reach purpose. Usually beside look for profit, goal company covers continuous growth (growth), sustainability survival, and impressions positive in the eyes public (image). For That needed a means that can give information about aspect social, environmental and financial in a way at once. The means known with report name sustainability or sustainability reporting. Sustainability reporting is practice measurement, disclosure and efforts accountability from performance organization in reach objective development sustainable to internal stakeholders and external. Corporate Social Responsibility is one of the form of sustainability reporting that provides information about various aspects company start from aspect social, environmental and financial at the same time which is not can explained in a way implied by a report finance company only. More far, deep *Corporate Social Responsibility* expressed by the company in explain about Economic, Environmental, Labor, Human Rights aspects Human, Social, and Responsibility answer Products. However, in scope discussion *Corporate Social Responsibility*, there is a number of different theories and approaches, where researches it is very complicated and deep a number of very contradictory case, which is used for explain motivation companies that are moving towards sustainable behavior. Implementation not quite enough answer social is subjective implementation, the article states in the law No mentioned must like What implementation not quite enough answer social by company but only mentioned that company operate not quite enough answer his social must pay attention propriety and fairness.

On the other hand, Responsibility answer social is one of part from corporate responsibility so that requested or no and there is rule or No related with implementation of corporate social responsibility (CSR), parties company will still do CSR activities to public local. However, in practice, the CSR



programs carried out by the company Still many tend to intended to ' muffle ' the emergence turmoil or conflict between public with company.

Implementation autonomy the area also gave rise to problem separate which must be faced by the company multinational in the region. Along with increasing awareness public will his rights For participate as well as arrange state administration, society start want to to obtain benefit from existence companies operating in the area. This is supported by demands implementation draft not quite enough answer social Good in a way local through various action society, in general national through legitimacy law, and climate industry throughout corners of the world. in implementation not quite enough answer social by companies, it is necessary be careful and the right ways so as not to strengthen condition relation dependence from public will presence company. Benefits the benefits that are automatic got from implementation activity not quite enough answer social for the people here is existence subtraction risk, increasing good will, reducing cost, build source Power humans, and increase welfare public.

Based on description background behind on interesting for researcher For take title: “ Regulatory Reconstruction Not quite enough answer Social Justice - Based Corporate Values.”

### **Research Methods**

In research This writer use paradigm positivism, a paradigm that views that knowledge law That only deal with regulation legislation solely. Law as something that must be done applied, and more tend for No to question mark justice and its usefulness for society. Legal studies and their enforcement only range about what is right and what is not right, what is wrong and what is not wrong and more other forms nature prescriptive.

Types of research used in finish dissertation This is method study legal descriptive analysis, namely research conducted with method research material library ( secondary data ) or study law library<sup>13</sup>, then described in the analysis and discussion. Approach research used in study This is study law sociological or normal called socio legal research. In research this, law conceptualized as a symptom empirical that can observe in life real.

Types of data used are primary and secondary data. For obtain primary data from researchers referring to to data or facts and cases law obtained direct through field research including information from related respondents with object research and practice that can see as well as relate with object research. Secondary data This useful as runway theory for underlying analysis the main points existing problems in study this.

### **Discussion**

#### **1. Regulation Not Quite Enough Answer Corporate Social Responsibility Not Yet Based on Justice Values**

Provision about Not quite enough answer Social and Environmental for company the above, aims realize development economy sustainable use increase quality beneficial life and environment for the Company alone, community local and community in general. The provisions this is also meant for support the intertwining harmonious, balanced and appropriate corporate relations with environment, values, norms and culture public local, then determined that the Company's activities his business in the

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<sup>13</sup> Ed iwarm an, 2010, *M o n o g r a f, M e t o d o l o g i S t u d y L a w*, M e d a n: P r o g r a m P o s t g r a d u a t e U n i v. M u h a m m a d m a d i y a h S u m a t e r a N o r t h, M e d a n, h l m. 2 4.

field and/ or related with source Power natural must carry out Not quite enough answer social and environmental. For carry out the Company 's obligations, activities Not quite enough answer Social and Environmental must budgeted and calculated as Company costs incurred with notice propriety and fairness. Activities the loaded in report the Company's annual report.

Arrangement not quite enough answer social in Indonesia, no just regulated in Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies (UUPT) which is known as with Not quite enough answer social and environmental (TJSL), but is also regulated in Law no. 25 of 2007 concerning Investment Law (UUPM), with term Not quite enough answer Corporate Social Responsibility (CSR). The term formulated in Article 15 letter (b) of the Law Number 25 of 2007 concerning Capital Investment. According to explanation of Article 15 letter (b) of the Law Number 25 of 2007 concerning The Investment, stated that every mandatory capital investment carries out Not quite enough answer social company that is not quite enough responsibility attached to each company investment for still create harmonious, balanced and appropriate relationships with environment, values, norms and culture public local. In formal legal according to Constitution Number 25 of 2007 concerning Investment, all the company which is company mandatory capital investment the law for carry out Not quite enough answer Corporate Social Responsibility or Corporate Social Responsibility which is more known with term not quite enough answer social.

In the Constitution Number 40 of 2007 concerning Limited Liability Companies, terms and definitions Not quite enough answer Social and Environmental (TJSL) in the UUPT is contained in Chapter I General Provisions, specifically Article 1 number (3), which states that TJSL/CSER is : " Commitment company For play a role as well as in development economy sustainable use increase quality life and environment that is beneficial, good for company alone, community local, as well as society in general ". Furthermore, in Chapter V - Article 74 (1) of the Law Number 40 of 2007 concerning Limited Liability Companies, states that: "TJSL/CSER is enforced must for companies whose activities his efforts manage and utilize source Power nature and the Company which does not manage and not utilise source Power nature, but activity his efforts impact on function ability source Power nature". Based on chapter said, then TJSL/CSER terms that are regulated in Constitution Number 40 of 2007 concerning Limited Liability Companies, actually in a way philosophy each other related with TJSP/ responsibility answer regulated social in Constitution Number 25 of 2007 concerning Investment. But it turns out existence TJSL formulation and materials in Constitution Number 40 of 2007 concerning Limited Liability Companies mentioned in the the practice give rise to pros and cons, even for part circles businessman existence TJSL/CSER settings in Constitution Number 40 of 2007 concerning Limited Liability Companies, especially Article 74. felt harm in its implementation.

Furthermore, it is said in the Explanation of Article 74 of the Law Number 40 of 2007 concerning Limited Liability Companies, that Provision regarding TJSL/CSER in Constitution Number 40 of 2007 concerning Limited Liability Companies the aiming for still create harmonious, balanced and appropriate corporate relations with environment, values, norms and culture public local. What is meant by with "the Company which carries out activity his efforts in the field source Power nature" is company whose activities his efforts manage and utilize source Power nature. While what is meant with "the Company which carries out activity his related business with source Power nature " is a Company that does not manage and not utilise source Power nature, but activity his efforts impact on function ability source Power nature. It means If A limited liability company (a company in the form of a PT), whose activities his efforts manage and utilize source Power natural or No manage and not utilise source Power nature, but impact on function ability source Power nature, then required carry out TJSL/CSER obligations, with consequence law If company No operate obligation.

After done analysis against UUPT, UUPM, and PP TJSL PT, not arrange CSR supervision. Although indeed has loaded in Pancasila and the 1945 Constitution regarding Social Justice for All

Indonesian People, reads please the five Pancasila give obligation to government for carry out targeted programs realize or as encouragement speed up realization justice social.<sup>14</sup>One of the form embodiment obligation government the namely can with involved in implementation of CSR programs. As adage that states " *power tends to corrupt, and absolute power corrupts absolutely* ". In addition, as also noted in Treatise Meeting Committee Special, Design Constitution Regarding Limited Liability Companies on December 1, 2006, quoted from Mukti Fajar ND that things that become consideration CSR settings are mandate in The 1945 Constitution concerning economy national and welfare social.<sup>15</sup>In the context of corporate CSR is the party that has taken source Power natural from society, so that company own obligation give return to public for guard balance and sustainability. If analyzed use principle of *lex superior* deogat *legion inferior* so arrangement CSR supervision is proven own absence synchronization between regulations. Namely at the level Constitution Good in both UUPT and UUPM You're welcome No arrange related CSR supervision, while in Regulation The government (PP) also does not regulate it. However, in the PERDA which is in fact is regulations that are at the lowest level in accordance hierarchy regulation legislation contained therein in Article 7 of Law Number 15 of 2019 concerning Amendment to Law Number 12 of 2011 Concerning Formation Regulation Legislation precisely has arrange CSR supervision.

Regulation overcome problem Not quite enough answer social company Not yet based on mark justice that No existence clarity definition What do you mean with Not quite enough answer social company, ambiguity definition That give birth to complexity in implementation and enforcement law, regulation Not quite enough answer social company should base on market system. In practice, the responsibility program answer social activities carried out by companies Still many tend to intended to ' muffle ' the emergence turmoil or conflict between public with company, thing This consequence No existence clarity definition What do you mean with not quite enough answer social.

## 2. Weaknesses in Regulation Corporate Social Responsibility Today

### a. Weaknesses of Aspects Legal Substance

Weakness aspect substance law is regulations that have ambiguity of words in formulation the articles proven has influence enforcement law to dispute in Indonesia. Problem That grow Because even though the law has ratified and in effect, but until the deadline certain not yet made regulation its implementation as order Law, so that the result a number of chapter from the law no can run. For example, one of the obligation company carry out Corporate Social Responsibility (CSR) as regulated in Article 74 paragraph (3) in Law No. 40 of 2007 concerning Limited Liability Companies (UUPT) which regulates that : " The provisions more carry on about Not quite enough answer social and environmental set up with Regulation Government ". However, until Now This Regulation Government the not yet made or issued by the Government.

### b. Weaknesses of Aspects Legal Structure

Weakness aspect structure law is practice implementation Not quite enough answer social company the more difficult, because not enough weakness coordination between enforcer law, both at the level of theoretical and rules, as well as in level its operations. In fact, coordination law That is one of the

<sup>14</sup>Dimas Fandikha Satria, Catur Wido Haruni, and Fitria Esfandiari, " Legal Certainty Regarding BPJS Participant Contributions After the Decision" Supreme Court Number 7P/HUM/2020," Indonesia Law Reform Journal 1, no. 2 (July 26, 2021): 153–64, <https://doi.org/10.22219/ilrej.v1i2.16934>.

<sup>15</sup>Mukti Fajar ND, Corporate Social Responsibility in Indonesia Mandatory vs Voluntary Study About Implementation Corporate Social Responsibility Provisions in Multinational Companies, National Private Companies and State-Owned Enterprises (2009).



factor important for empowerment law to society. Based on less the good thing is coordination between enforcer law this, then Then echo desire realize approach law integrated in justice (integrated justice system). With condition thus this, then enforcer law that does not can implement the law as it should be has mandated in the law and will impact negative to enforcement the law.

### **c. Weaknesses of Aspects Legal Culture**

Weakness aspect culture law that is company Still half heart in implement not quite enough answer social, so that public No can feel fully the benefits of the program provided. This is seen in a number of cases where society only treated like objects, and companies that have a lot determine program activities, even though in effort empowerment needed good participation from the Community.

## **3.Regulatory Reconstruction Corporate Social Responsibility Based on Justice Values**

### **a.Comparison with Foreign Countries Regulations Corporate Responsibility**

#### **1) English**

Policy model not quite enough answer social in england through approach transparency report. In the UK, it has long been the company tied up with code ethics effort. One note interesting policy model practice law not quite enough answer social in england is although English own Lots governing rules and laws practice business in uk However No there is a special law about not quite enough answer social. Companies in the UK This No off from observation public society and state) because must transparent in practice his business.

Through its Companies Act 2006, the UK obligatory companies that have listed on the stock exchange for report performance economy, finance and performance social and environmental. Report This must open for accessed public and confirmed. With Thus, the company urged to be more increase transparency and accountability answer. With effort government that encourages transparency performance this, then Want to No Want to company Then must increase its performance Because climate competition strict effort will give disincentive for those who have weakness in performance not quite enough answer social. The regulations made also provide authority full for Government for check truth reports, and of course just arrange What consequence lie to public that is done company in the report. At least There is three the ministry of state in the UK responsible for answer business, environment and innovation namely: The Department for Business, Innovation and Skills, the Department for Environment, Food and Rural Affairs, the Department for Communities and Local government - community cohesion.

The United Kingdom and Australia have regulate CSR in regulations. Both of them own different orientation in CSR implementation. United Kingdom more oriented to holder shares, while Australia is more oriented to stakeholders, namely public company that is moral sanctions that come from society. Sanctions the can in the form of boycott purchases and campaigns negative.

English including in the common law system that makes jurisprudence become source the main law has given arrangement related company in implementing CSR. United Kingdom own arrangement related to CSR, namely the Corporate Responsibility Bill. Based on Article 11 of the Corporate Responsibility Bill, companies that do not implementing CSR has do violation and can charged sanctions ; prison or fine or both of them, the forbidden people For become director company For term time certain or year, People needed For give change make a loss to everyone who has suffer as results from violation whatever, the Company is suspended For do activity trading or exchange stocks and in matter This

happen violation Constitution Keep going continuously, the company is aimed at For stop from operation or activity certain.

## 2) China

Policy Model About Not quite enough answer Corporate Social Responsibility in India. Corporate Philanthropy has long been practiced by companies big in India far away before term not quite enough answer social known, although not set in law law in a way special.

Federation of Industry and Commerce All China (ACFIC) reports company Chinese private sector records good performance in not quite enough answer social company (CSR) in 2021. In the report which was released on Tuesday (21/2), the company China's private sector is called play more roles important in stabilize growth, increase field work, contribution taxation, entrepreneurship and innovation, revitalization rural, protection environment and efforts charity.

That matter based on survey questionnaire to more from 20,000 companies private sector in China and investigations field to around 100 companies private sector in 11 provinces and cities. Survey results That among others mention mark plus company industry private China's GDP rose 10.2 percent in 2021 or recorded 0.6 points percentage more tall from the country's average level.

In addition, the value imports and export company private China is big jumped 26.7 percent to 19 trillion yuan or around 2.76 trillion US dollar which covers 48.6 percent of total trading volume overseas China. Until end of 2021, China has more from 44.57 million company private sector covering 92.1 percent from all companies in the country. Report it also noted that growth recorded rapid company private give the most direct and substantial support for strengthen field work and create field Work new.

## 3) India

According to the Company Act 2013, every company with riches net rupees five hundred crore or more (equivalent to USD 81,000,000), or turnover of rupees one thousand crore or more (equivalent) with USD 162 million), or profit net rupees five crore or more (equivalent) with USD \$ 811,400) during year current budget must forming a CSR Committee Board consisting of from three or more director Where One director must independent director.

The Company Act assigns committee for guarantee the CSR funds spent company every year budget (financial years). Minimum 2% of average profit clean company for 3 years budget consecutive must allocated for CSR. If company No can carry out matter the Eat company must explain the reason his disobedience the.

India is known as the only country that has a "CSR Law". However thus, which is regulated it turns out is a philanthropic fund, amounting to 2% of profit clean company. With so, this is not the actual CSR Law, because No set CSR as not quite enough answer on the impact caused by the company.

Choice set percentage certain from profit (or investment, or sales) actually Lots is opposed by CSR experts, which is clear state that CSR is not a after-profit activities, but before-profit. CSR is not about How part profit shared, but How all over profit obtained (i.e. with responsible ways answer to all over stakeholders interests).

If you want to arrange activity philanthropy, then must confirmed use the correct term, and not misleading that That is CSR. In addition, an example regulation the best philanthropy is in the United States, which regulates organization What only those who are entitled accept it, which is given code 501(c)3, the tax deduction rules provided to company that, as well as tax exemptions for organizations

that receive it. That philanthropy Can become reducer tax is appropriateness, because means company do redistribution wealth, which is real is not quite enough answer government.

## **b.Reconstruction of Regulatory Values Legal Protection for Doctors in Providing High -Risk Health Services Based on Justice Values**

Reconstruction of desired values achieved in study This is that regulation Not quite enough answer social the company that used to be Not yet based on justice now based on mark justice.

## **c.Reconstruction of Regulatory Norms Legal Protection for Doctors in Providing High -Risk Health Services Based on Justice Values**

Corporation / company must expand meaning Corporate Responsibility in accordance with ideology The nation that we are adhere to, namely Pancasila and the Law 1945 Constitution, p. This including recognition and awards to to rights basic man specifically rights public law customs in Indonesia. From various case case conflict between corporation with public law customs, lack of recognition and respect to rights public law custom on sources natural around public as allegedly as a causal factor. Although recognition rights public law custom on sources agrarian by corporations has practiced by corporations plantations and mining in Indonesia, but basically matter This arise consequence from pressures public law custom rather than initiative from company.

Based on information on so presented reconstruction table like under this:

Table 5.1. Regulatory Reconstruction Regulation Not quite enough answer Corporate Social Based on Justice Values

No.	Construction	Weakness	Reconstruction
1.	Constitution Number 40 of 2007 Concerning Limited Liability Companies Article 74 Verse 2 Not quite enough answer Social and Environmental as referred to in paragraph (1) is the Company's budgeted and calculated obligations as Company costs for the implementation done with notice propriety and fairness.	There is n't any yet Meaning objective Not quite enough answer social company as form concern to public	Reconstruction of the Law Number 40 of 2007 concerning Limited Liability Companies, in Article 74 Paragraph 2 with add word as form concern to society, so that reads : Article 74 Verse 2 Not quite enough answer Social and Environmental as referred to in paragraph (1) is the Company's budgeted and calculated obligations as Company costs for the implementation done with notice propriety and fairness, as form then to public
2	Law Number 25 of 2007 Concerning Investment Article 15	No explicitly explained in the article	Reconstruction of Law Number 25 of 2007 Concerning Investment

	<p>Letter b</p> <p>Every investor is obliged</p> <p>b. to carry out corporate social responsibility</p>		<p>Article 15 Letter b by adding a sentence where the company is required to set aside 2% of the company's profits from net profit for the budget for implementing Corporate Social Responsibility, so that it reads:</p> <p>Article 15</p> <p>Letter b</p> <p>Every investor is required</p> <p>b. to implement corporate social responsibility, where the company is required to set aside 2% of the company's profits from net profit for the budget for implementing Corporate Social Responsibility</p>
3	<p>Law Number 3 of 2020 Concerning Amendments to Law Number 4 of 2009 Concerning Mineral and Coal Mining</p> <p>Article 108</p> <p>(1) IUP and IUPK holders are required to prepare community development and empowerment programs.</p> <p>(2) IUP and IUPK holders are required to allocate funds for the implementation of community development and empowerment programs, the minimum amount of which is determined by the Minister.</p> <p>(3) The preparation of the program as referred to in paragraph (1) is consulted with the Minister, Regional Government, and the community.</p>	<p>The must be social sanctions and legal sanctions for companies that do not carry out corporate social responsibility</p>	<p>Reconstruction of Law Number 3 of 2020 concerning Amendments to Law Number 4 of 2009 concerning Mineral and Coal Mining, in Article 108 by adding the last paragraph; there are social sanctions and legal sanctions for companies that do not carry out corporate social responsibility, so that it reads:</p> <p>Article 108</p> <p>(1) IUP and IUPK holders are required to prepare community development and empowerment programs.</p> <p>(2) IUP and IUPK holders are required to allocate funds for the implementation of community development and empowerment programs, the minimum amount of which is determined by the Minister.</p>

			<p>(3) The preparation of the program as referred to in paragraph (1) is consulted with the Minister, Regional Government, and the community.</p> <p>(4) There are social sanctions and legal sanctions for companies that do not carry out corporate social responsibility</p>
4	<p>Regulation Government Number 47 of 2012 Concerning Not quite enough answer Social and Environmental Limited Liability Company Article 3 Verse 1</p> <p>Not quite enough answer social and environmental as meant in Article 2 becomes obligation for companies that carry out activity his business in the field and/ or related with source Power natural based on Constitution.</p>	<p>Not yet based on a healthy environment and value of justice</p>	<p>Reconstruction of Regulations Government Number 47 of 2012 Concerning Not quite enough answer Social and Environmental Affairs of Limited Liability Companies, in Article 3 Paragraph 1, with add words based on healthy environment and social justice values, so that reads :</p> <p>Article 3 Verse 1</p> <p>Not quite enough answer social and environmental as meant in Article 2 becomes obligation for companies that carry out activity his business in the field and/ or related with source Power natural based on Law, and based on healthy environment and social justice values.</p>

## Conclusion

Regulation Not quite enough answer social company Not yet based on mark justice that No existence clarity definition What do you mean with Not quite enough answer social company, ambiguity definition That give birth to complexity in implementation and enforcement law, regulation Not quite enough answer social company should based on market system. So, the existing regulations No give clear understanding. Weaknesses What just what happened in regulation Not quite enough answer social company moment This consists of from weakness aspect substance law, structure law and weaknesses aspect culture law. Weaknesses aspect substance law is regulations that have ambiguity of words in



formulation the articles proven has influence enforcement law to disputes in Indonesia. Weaknesses aspect structure law is practice implementation Not quite enough answer social company the more difficult, because not enough weakness coordination between enforcer law, both at the level of theoretical and rules, as well as in level operational. Weaknesses aspect culture law that is company Still half heart in implement not quite enough answer social, so that public No can feel fully benefits of the program provided. Regulatory reconstruction Not quite enough answer social company based on mark justice consists of from reconstruction values and norm reconstruction. The reconstruction of values that we want to achieved in study This is that regulation Not quite enough answer social the company that used to be Not yet based on justice now based on mark justice. Reconstruction of regulatory norms Not quite enough answer social company based on mark justice in law Number 40 of 2007 Concerning Limited Liability Companies Article 74 Paragraph 2, Law Number 25 of 2007 Concerning Investment Article 15 Letter b, Law Number 3 of 2020 Concerning Amendments to Law Number 4 of 2009 Concerning Mineral and Coal Mining Article 108, and the Regulations Government Number 47 of 2012 Concerning Not quite enough answer Social and Environmental Affairs of Limited Liability Companies Article 3 Paragraph 1.

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