



Overview of the Urgency of Changes in Regulations Concerning Corporate Social and Environmental Responsibility (TJSL) In the Bogor District Region

Nazaruddin Lathif; Suhermanto; Nuradi; Bambang Arianto; Sapto Handoyo Dp; Brian Samosir

Department of Law, Faculty of Law Pakuan, Bogor, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v10i12.5411>

Abstract

The Corporate Social Responsibility (CSR) program was initially a volunteer movement from companies to provide maximum benefits to society and the environment as a result of the fact that there was environmental damage due to world exploration efforts. The problem that exists and will be studied in this research is the urgency of forming a Draft Regional Regulation for Bogor Regency Concerning Corporate Social Responsibility. In terms of research methods, this legal research was carried out using normative legal research supported by empirical research to obtain primary data. In Indonesia, the practice of Corporate Social Responsibility (CSR) is not something new. Various private and state companies have implemented CSR practices, although not all companies have done so. In general, the motivation for carrying out CSR is not only a form of company concern for the surrounding environment, but also to shape the company's image. In the formation of Regional Regulations on Social and Environmental Responsibility in Community Empowerment in Bogor Regency, it is intended to reach and regulate various companies with legal entities (*rechts persoon*) in Bogor Regency that wish to carry out Social and Environmental Responsibility (TJSL) programs.

Keywords: *Company; Environment; Regulation; Responsibility*

Introduction

National development is essentially a series of changes carried out in a comprehensive, directed and planned manner in order to create the desired society, namely a society that has a balance between outer and inner needs (Lathif, 2020). The aim of Indonesia's national development is to improve the welfare of the Indonesian people, both materially and spiritually, namely by providing the basic needs of clothing, food and adequate housing (Sidabalok, 2006).

Development in Indonesia still focuses on development in the economic sector. The development of the economy in a country is greatly supported by the progress experienced by a company in that country, therefore the organization in a company is a component that really supports the achievement of the company's vision and mission in facing and anticipating various competition, both at the local and international levels. global (Ibrahim, 2006).

As stated by Heidjachman Ranupandojo, the economic life of a country is greatly influenced by the life of companies, because companies that provide added value become economic strength (Ranupandojo, 1990). Progress in the corporate sector will accelerate national economic progress (Ranupandojo, 1990), which in turn means progress in efforts to achieve people's prosperity. That is why companies are accepted and recognized as pillars of economic development, or development agents in order to strive for people's welfare (Sidabolok, 2012).

On in essence, every perpetrator business own not quite enough answer social. Although entity business own character prioritize profit (profit oriented), however matter This No meaningful deny thereby just dimensions socio-social. Because, perpetrator business do business his business not in the room empty social, but rather in a society that has various dimensions, problems And need separately.

By theoretical-historical, in the hemisphere world, concept corporation or company own not quite enough answer social or often called with the term "corporate social responsibility" began develop dynamic around 1950. At that time, concerns about poverty and environmental damage were part of the world's attention. This inspires corporations to contribute to solving the problems of poverty and environmental damage. In 1966, Lester Thurow wrote "The Future Capitalism" which emphasized the existence of accountability in the capitalist system where corporations are not solely incentivized by the stimulation of economic profits in carrying out their business but need to pay attention to social aspects. It is hoped that, for Lester Thurow, a so-called "sustainable society" will be formed (Wibisono, 2007). From the history and concepts above, corporate concern for the environment develops dynamically in the form of CSR programs.

In 1992, based on the Earth Summit held in Rio de Janeiro, Brazil, the concept of sustainable development was introduced which was increasingly synergistic with the CSR concept. In 1997, John Elkington in the book "Cannibals with Forks, the Triple Bottom Line of Twentieth Century Business" suggests pattern or the 3 P concept in CSR, namely Profit, People and Planets. Profit or profit is objective main every activity real business is addition income for ensure continuity life company. To encourage profits, productivity and cost efficiency are increased. People or society means that the people around the company are important stakeholders who cannot be ignored. Community support is significant for the existence, survival and development of a company. For this, companies must be committed to providing the greatest benefit to society. Planet or environment means that if a company's existence remains sustainable then it must be accompanied by responsibility to the environment. In this way, there is a balance between profit behavior and environmental sustainability (Merry, 2007). CSR is an effort to realize the above.

In various countries, the idea of CSR itself actually originates from corporate volunteerism to care for the surrounding community. Thus, the growth and development of CSR is a corporate ethic without coercion but rather awareness. However, there are also countries that formulate provisions related to CSR. Canada, for example, although it has not made specific laws regarding CSR, has regulations regarding mandatory CSR activities with detailed guidelines on how to implement CSR. The Philippines, starting from corporate awareness, in 1970, as many as 50 companies founded Philippines Business for Social Progress (PBSP) which aims to help and provide resources for people affected by layoffs through various community relations projects, a kind of social safety network (Merry, 2007).

In Indonesia, according to Gaius Lumbuun (Lumbuun, 2008), the presence of CSR is based on pressure from the public who see the practices of several PTs that destroy the environment and so on, thus requiring business ethics to emphasize social and environmental responsibility. This was then formalized in Law Number 40 of 2007 concerning Limited Liability Companies (UU PT 2007) so that there was a shift from CSR being only responsibility (non-legal responsibility) to liability (legal responsibility).

Even though there has been a shift in CSR, from voluntary to obligation, based on the provisions of Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies, this obligation is

limited to companies that carry out their business activities in the field and/or related to natural resources, so they are obliged to carry out social and environmental responsibilities. (CSR). Thus, outside of companies whose business activities are not related to natural resources, CSR is still voluntary and not an obligation.

Specifically for State Owned Enterprises (BUMN), based on Law Number 19 of 2003 concerning BUMN, Kep.Men. BUMN No. Kep-236/MBU/2003 concerning the BUMN Partnership Program with Small Businesses and the Environmental Development Program in conjunction with the Regulation of the Minister of State for BUMN (Permeneg BUMN) Number Per-O5/MBU/2007 concerning the BUMN Partnership Program with Small Businesses and the Environmental Development Program, the BUMN has a program similar to CSR, namely the Partnership and Community Development Program which is commonly called PKBL. The difference is that CSR in Article 74 of the 2007 PT Law is a PT's obligation which is budgeted and calculated as company costs, while PKBL is an allowance for after-tax profits that are used for various social activities and development of small and medium businesses. Apart from that, the PKBL program applies to all BUMN, not only those whose business activities are in the field of natural resources but non-natural resources are subject to liability.

With the era of regional autonomy as regulated in Law Number 32 of 2004 concerning Regional Government, the management of CSR or in the normative provisions of Law Number 40 of 2007 concerning Limited Liability Companies is called Social and Environmental Responsibility (TJSL), must be aligned with regional government policies.. This is because regional government as part of government administration, in this case in the region, has the essential task of ensuring the welfare of its people by paying attention to the values of justice, order and optimal utility. The philosophical basis of the essential tasks above cannot be carried out only by local governments. Because, in the context of democracy, community participation and involvement is a necessity. In this case, the involvement of the company to help achieve the ideal goals above is something that cannot be denied. The instrument for this achievement for companies is carried out through CSR or TJSL programs. This is expected to have an impact on the community around the company's growth and development. In this way, the company does not only prioritize profit but also pays attention to social and environmental responsibility, not only to share holders but also to stakeholders including the community in which the company operates. However, in its realization, synergy and integration of the program with the regional government is needed so that the intended goals achieve the targets and have a significant impact. In such a context, the need for a legal umbrella that covers CSR or TJSL programs in the regions is unavoidable. This is the basis for the need to issue regional regulations regarding corporate social and environmental responsibility in empowering the community.

CSR emerged as a result of the modernization of society understand that the activities carried out by the company can bring negative impact on the environment. Moreover, this thing is very close to activities carried out by manufacturing companies because of the company manufacturers are the companies we interact with the most public. In the production process, manufacturing companies like it or not want to produce production waste, which is closely related to the problem of environmental pollution.

Regulations governing social responsibility are regulated in Law of the Republic of Indonesia Number 40 of 2007 article 74 concerning Social and Environmental Responsibility explains "Companies that carry out business activities in the field and/or related to sources Natural resources are obliged to carry out social and environmental responsibilities." Social and Environmental Responsibility as referred to in paragraph (1) constitutes the company's budgeted obligations and calculated as costs of the company whose implementation is carried out taking into account propriety and fairness. Companies that do not carry out the obligations as intended in paragraph (1) will be subject to sanctions in accordance with the provisions of statutory regulations. More provisions Further information regarding social and environmental responsibility is regulated by government regulations.

For Bogor Regency, so far it has had Bogor Regency Regional Regulation Number 6 of 2013 concerning Corporate Social and Environmental Responsibility (Perda TJSL). This Regional Regulation regulates the roles of the parties in carrying out TJSL functions, what principles must be observed and adhered to as well as mechanisms for managing TJSL, distribution and sanctions for those who do not comply with the provisions of this Regional Regulation. Over time, the Bogor Regency TJSL Regional Regulation needs to be changed. The changes are intended to adapt to developments in legal regulations relating to TJSL, especially since Law Number 23 of 2014 concerning Regional Government has been issued, which has not been referred to in the TJSL Regional Regulation in question. Apart from that, various TJSL concepts, concepts and ideas need to be updated along with dynamics development of society.

Identification Of Problems

The problems that exist and will be studied in this research are as follows:

1. How urgency formation Design Bogor Regency Regional Regulations Concerning Responsibility Corporate Social?
2. What to be consideration or base philosophical, sociological, juridical formation Design Bogor Regency Regional Regulations Concerning Responsibility Corporate Social as well target to be embodied, space scope settings, range, and direction arrangement in Design Bogor Regency Regional Regulations Concerning Responsibility Corporate Social?

Research Methods

Study is something means principal in development knowledge knowledge nor technology. matter This caused, because study aim for disclose truth in a way systematic, methodological, and consistent. Through the research process the held analysis and construction to the data that has been collected. As for type research used in study law This is legal research empirically normative, based research on material primary law, secondary and tertiary with interpretation and systematization between regulation legislation (Rizkiawan, 2021). Study law normative supported by study empirical for obtain primary data. A normative approach is used, namely reviewing document studies of Legislative Regulations and various policies related to the main problem, namely those related to Waste/Cleanliness Levy in the Bogor Regency area with the aim of looking at problems related to Waste/Cleanliness Levy and also with view reports on the results of various meetings. As well as an empirical approach carried out by doing Focus Group Discussion (FGD) and public consultation (public hearing).

Discussion

1. Study to Urgency Formation Design Bogor Regency Regional Regulations Concerning Responsibility Corporate Social

In Indonesia, the practice of Corporate Social Responsibility (CSR) is not something new. Various private and state companies have implemented CSR practices, although not all companies have done so. In general, the motivation for carrying out CSR is not only as a form of company concern for the surrounding environment, but also as a form of company image or branding. PT Aqua Golden Mississippi, for example, raises its company image based on water issues. This is shown through CSR Aqua which cares about the community's clean water and is published on television, newspapers and radio. Likewise, the Sampoerna Foundation, through its educational scholarship program, helps shape the image of a company that cares about national issues.

If a State Owned Enterprise (BUMN) practices CSR through the PKBL program (Partnerships and community development program). Funds disbursed in 2011 alone reached 3 trillion, obtained from the allowance of BUMN profits. This amount does not include funds used for the CSR model. The PKBL model is divided into two. First, the Partnership Program (PK) to help farmers, fishermen and small entrepreneurs as a rolling model and second, the Environmental Development Program (BL) in the form of BUMN assistance to the community in the fields of health, education, environment, development of public facilities and religious facilities (Rianto, 2008). All BUMNs have carried out CSR or PKBL, such as Pertamina, BNI 46, and Plantation BUMNs, among others.

In terms of statutory regulations, provisions related to CSR are spread across various statutory regulations, including the constitutional basis found in Article 33 of the 1945 Constitution of the Republic of Indonesia (UUD 1945) where in principle the use of earth, water and its contents is for the greatest prosperity of society. This was followed by Law Number 40 of 2007 concerning Limited Liability Companies (PT), Law Number 25 of 2007 concerning Capital Investment, Law Number 19 of 2003 concerning State-Owned Enterprises (BUMN), Law Number 22 2001 concerning Oil and Gas and Law Number 4 of 2009 concerning Minerals and Coal (UU Minerba).

The problem is, the scattered laws and regulations are not yet synergistic and comprehensive in regulating CSR. Apart from that, CSR obligations only apply to companies whose activities are in the field of natural resources. Another thing that stands out is the difference in conception between laws. For example, Article 88 paragraph (1) of Law Number 19 of 2003 concerning BUMN confirms that BUMN can set aside a portion of its net profits for the purposes of developing small businesses/cooperatives as well as developing communities around the BUMN. Meanwhile, Article 74 paragraph (2) of the PT Law emphasizes that social and environmental responsibilities are the company's obligations which are budgeted and calculated as company costs, the implementation of which is carried out by taking into account propriety and obligations.

There are 2 (two) things that are different between the BUMN Law and the PT Law. **First**, the norm for implementing BUMN CSR is "can" while the PT Law is "mandatory". Even though the Minister of State for State-Owned Enterprises Regulation No. Per-05/MBU/2007, it is emphasized that CSR or PKBL must be implemented by BUMN, but at the legal level it is actually "can" so it is voluntary. **Second**, if in the BUMN Law, CSR or PKBL is charged from net profit, but in the PT Law it is mandatory to budget it as company costs.

Apart from the problems with the provisions above, mandatory CSR norms do not apply to all companies, especially outside BUMN and outside companies that manage natural resources. The implication is, for those outside the provisions above, the nature of CSR is voluntary. Indeed, in various countries, CSR is generally voluntary, however, in countries like Indonesia where corporate awareness to care for the community is not yet sufficient, mandatory legal norms are a necessity.

In connection with the formation of regional regulations that wish to regulate Social and Environmental Responsibility or CSR above, the juridical problems in legislation above regional regulations are matters that also have regional implications. This is because local governments cannot require all companies to carry out CSR, except for those that have a legal basis for obligations at the statutory level. Apart from that, there is the problem that CSR practices in the regions often do not coordinate with the local government. As a result, there is duplication of assistance programs from the government and companies in the same community. This is what drives the need for the issuance of regional regulations regarding CSR in the regions. Apart from that, incentives are needed for companies to carry out CSR programs in the regions so that their presence can provide positive benefits for society and the environment.

2. Base Philosophical, Sociological, and Juridical

In principle, there are three bases for law (legislative regulations) to have the power to apply properly, namely having a philosophical, sociological and juridical basis. Likewise, Regional Regulations as a form of good legislation must have 3 (three) bases for their validity.

The basis applies philosophically (*philosophische gelding*) reflecting the values contained in legal ideals (*rechtsidee*), both as a means of protecting values and a means of realizing them in people's behavior (*bagir Manan*, 1992). The sociological basis of application (*sociologische gelding*) means reflecting the reality of life in society. This reality can be in the form of needs or demands or problems faced that require resolution. With this sociological basis, it is hoped that Legislative Regulations will be accepted by the public, so that they will not require much institutional mobilization to implement them.

The basis for judicial application (*jurische gelding*) contains the following meanings: 1) the necessity of having authority from the maker of statutory regulations, in other words, every statutory regulation must be made by an authorized body or official; 2) the necessity of conformity with the form or type of statutory regulations with the material being regulated, especially those ordered by higher or equivalent statutory regulations; 3) the obligation not to conflict with higher level laws and regulations; and 4) the obligation to follow certain procedures in its formation.

a. Philosophical Foundations

Philosophical reflection on law essentially wants to review law as a symptom or reality faced by humans, not only limited to normative descriptions but also to clarify the assumptions behind legal symptoms (*Andre*, 2009). Philosophical reflection aims to trace the deepest nature of law so that it is able to fulfill the essential legal objectives, namely justice, certainty and legal order.

As stipulated in the Preamble to the 1945 Constitution, one of the aims of establishing the Indonesian State was to protect the entire Indonesian nation and all of Indonesia's blood. This is the legal ideal of the Indonesian nation which is rooted in Pancasila which was established by the founders of the Republic of Indonesia as a philosophical/philosophical basis. This philosophical foundation is the basic idea of the philosophical values contained in the Pancasila philosophy as outlined in statutory regulations.

Basically, the existence of the Indonesian Government aims to advance general welfare and realize social justice for all Indonesian people. The Indonesian State Government, including the Provincial Government and Regency/City Government, also aims to promote general welfare and realize social justice for all people in the Province or Regency/City area. To realize this goal, the Provincial or Regency/City Government takes regulatory actions and/or management actions. The manifestation of this regulatory action is the creation of Regional Regulations. Therefore, the making of Regional Regulations on Corporate Social Responsibility must reflect values in order to advance general welfare and realize social justice.

Referring to the description above, the philosophical basis for making Regional Regulations on Corporate Social Responsibility in Bogor Regency is as an effort to advance general welfare and realize social justice.

With regard to the formation of regional regulations regarding social and environmental responsibility in Bogor Regency, it is intended philosophically based on the fact that companies or corporations cannot be separated from their chain of existence with the community. When there is a community, there is interaction between the company and the community which must be regulated by law. *Ubi Societas, ibi ius*, where there is society and there is law. The problem is, the presence of law must be able to provide reinforcement to forms of interaction between society and companies that are already good and exist as well as a means of reform so that they are of better quality. In this way, it is

hoped that there will be a harmonious relationship between society and the company in a just manner (justice). Justice in question is a value that provides a basis for companies that do not only have a profit perspective, but because they are based on a social and social basis, they must pay attention to aspects of the society around them.

Thus, the regulation of regional regulations in question is part of realizing justice for communities who are also affected by company activities, where companies need to provide CSR programs so that the existence of the company has a positive impact and is able to reduce the negative side and on the other hand, the justice provided is not only substantial. based on company voluntariness, but also the dimension of procedural justice by ensuring that existing regulations guarantee fair processes between companies, communities and local governments and related stakeholders.

It needs to be a careful design that in the formation of regional regulations related to social and environmental responsibility, harmony with existing local wisdom values is taken into account. Thus, justice is a dynamic dimension that can originate from cultural diversity which is bound by legal certainty as outlined in legislative and regulatory products.

b. Sociological Foundations

Sociologically, legal rules are actually intended to strictly regulate external human actions and at the same time the law has the characteristic of creating a balance between the interests of members of society (Soekanto, 1976). Law is a social phenomenon that is multifaceted and cannot be separated from social relations which are the object of law.

The formation of regional regulations regarding social and environmental responsibility is based on the sociological assumption that people around the company and in areas not near the company always feel the impact of the company in various ways, both positive and negative. The CSR or TJSL program is actually intended to reduce the company's negative meaning and its implications through a series of programs that can provide benefits to society. Law in this context can be a means of reform (social engineering) from the company's attitude which previously only had an economic animal perspective to a social perspective that demands mutual strengthening, support and assistance between one party and another. In such conditions, it is hoped that the law can channel negative processes from company activities and encourage positive activities that significantly influence society.

In the context of the sociological basis, a legal norm expressed in a regional regulation must reflect the community's own need for legal norms that are in accordance with the reality of community legal awareness. Therefore, regional regulations must be formulated with empirical considerations, so that a normative idea expressed in statutory regulations (Regional Regulations) is truly based on the realities that live in the legal consciousness of society.

In the above context, the presence of regional regulations related to CSR or TJSL in Bogor Regency is expected to minimize company and community conflicts, encourage company activities that have beneficial implications for the community and strengthen environmental quality. Regional governments through these regional regulations can facilitate, direct, develop and create guidelines through coordination and harmonization of programs between companies and the government so that they can overcome problems in society in an integrated and synergistic manner. Apart from that, through legal provisions, social changes to the values that should be adhered to in companies such as CSR or TJSL can be institutionalized so that they continuously have a comprehensive effect on society.

c. Juridical Foundation

Juridical requirements (*juridische gelding*) are very important in making legal regulations. As stated by Bagir Manan, there are several things that must be considered regarding this matter, namely;

- 1) The need for authority from the makers of laws and regulations;
- 2) The need for conformity of the form and type of statutory regulations with the material being regulated;
- 3) The requirement does not conflict with statutory regulations with the regulated material;
- 4) The obligation to follow certain procedures in its formation.

In this juridical basis, it is the legal basis for statutory regulations, both higher and equivalent, which can be described in the considerations considering a legal product.

3.Reach/Goals Realized

Inside formation Regional Regulations regarding Not quite enough Answer Social And Environment In Empowerment People in Bogor Regency intended For reach And arrange various incorporated company law (rechts person) in Bogor Regency who want to carry out the Responsibility program Answer Social And Environment (TJSL) or Corporate Social Responsibility (CSR). In context thereby then that is regulated is company that owns base juridical in regulations more legislation above, for example the PT Law and the BUMN Law, which are affected obligation carry out TJSL or CSR. Although Thus, the rules area This No close possibility for outside company category mandatory and voluntary For carry out TJSL or CSR programs. With thus, nature or characteristics regulation area This more emphasize side persuasive And dimensions appreciative for driven company implementing TJSL or CSR.

In connection with efforts to prepare research in terms of creating academic texts, the Bogor Regency Regional Regulations Concerning Corporate Social Responsibility will explain the targets that will be realized, namely;

- a. Increasing awareness and participation of the business world (companies) in developing social welfare in Bogor Regency.
- b. The realization of harmonious, synergistic and sustainable cooperation between the Regional Government and the business world in Bogor Regency.
- c. Encourage companies to contribute to the progress or improvement of community welfare in Bogor Regency.
- d. Empowerment of various community groups in Tabanan Regency who are categorized as poor and in a weak position, such as; micro small and Medium Enterprises.

4.Direction and Range Settings

Direction arrangement from regulation area This intended as means synchronization And harmonization policy government area with company that wants to implementing TJSL and CSR in particular in cope problem social society so that No happen duplication of programs and can help government in effort collaborative welfare society. The direction of the Tabanan Regency Draft Regional Regulations Concerning Corporate Social Responsibility is to increase company awareness in efforts to create community welfare.

Conclusion

Corporate Social Responsibility (CSR) Program or Not quite enough Answer Social and Environment (TJSL) originally is movement volunteer from company for give benefit as big as possible for public and environment as impact from exists fact damage environment consequence exploration world effort. This program is in various country No only just volunteer and care, but also participate form image company or corporation.

In Indonesia, there is a CSR or TJSL program shift from volunteer going to mandatory, esp for those who manage nature, and matter This has arranged Wrong the only one in Law Number 40 of 2007 concerning Limited Liability Companies. Inside _ practice there is diversity of CSR or TJSL models. In BUMN, for example, they use the Partnership Program model And Build Environment (PKBL) used from fund profit clean company. Different with provisions of the PT Law that require for managing company _ natural for set aside TJSL funds as cost company. In the area there is need formed regulation area about not quite enough answer social and environment specifically for harmonize government programs area in handle problem social society and give incentive for company for carry out TJSL optimally.

References

A. Legislation

Indonesia. *Undang-Undang Dasar Negara Republik Indonesia Tahun 1945*.

_____. *Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah sebagaimana telah beberapa kali diubah, terakhir dengan Undang-Undang Nomor 9 Tahun 2015 tentang Perubahan Kedua atas Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah* (Lembaran Negara Republik Indonesia Tahun 2015 Nomor 58, Tambahan Lembaran Negara Republik Indonesia Nomor 5679).

_____. *Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman Modal* (Lembaran Negara Republik Indonesia Tahun 2007 Nomor 67, Tambahan Lembaran Negara Republik Indonesia Nomor 4675).

_____. *Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas* (Lembaran Negara Republik Indonesia Tahun 2007 Nomor 106, Tambahan Lembaran Negara Republik Indonesia Nomor 4756).

_____. *Undang-Undang Nomor 11 Tahun 2009 tentang Kesejahteraan Sosial* (Lembaran Negara Republik Indonesia Tahun 2009 Nomor 12, Tambahan Lembaran Negara Republik Indonesia Nomor 4967);

_____. *Undang-Undang Nomor 32 Tahun 2009 tentang Perlindungan Pengelolaan Lingkungan Hidup* (Lembaran Negara Republik Indonesia Tahun 2009 Nomor 140, Tambahan Lembaran Negara Republik Indonesia Nomor 5059).

_____. *Undang-Undang Nomor 19 Tahun 2003 Tentang Badan Usaha Milik Negara*, (Lembaran Negara Republik Indonesia Tahun 2003 Nomor 70, Tambahan Lembaran Negara Republik Indonesia Nomor 4297).

_____. *Undang-Undang Nomor 12 Tahun 2011 tentang Pembentukan Peraturan Perundang-undangan* (Lembaran Negara Republik Indonesia Tahun 2011 Nomor 82, Tambahan Lembaran Negara Republik Indonesia Nomor 5234).

_____. *Peraturan Pemerintahan Republik Indonesia Nomor 47 Tahun 2012 Tentang Tanggungjawab Sosial dan Lingkungan Perseroan Terbatas*.

_____. *Keputusan Menteri Negara Badan Usaha Milik Negara No. Per.05/MBU/2007 Tentang Program Kemitraan Badan Usaha Milik Negara Dengan Usaha Kecil dan Program Bina Lingkungan*.

B. Books/Journals/Papers

- A Hamid S Attamimi, "Peranan Keputusan Presiden Republik Indonesia Dalam Penyelenggaraan Pemerintahan Negara", *Disertasi* Fakultas Pasca Sarjana UI, 1990.
- Agus S Riyanto, *PKBL: Ragam Derma Sosial BUMN*, (Jakarta: Banana Publisher, 2011).
- Andre Ata Ujan, *Membangun Hukum, Membela Keadilan: Filsafat Hukum*, (Yogyakarta: Kanisius, 2009).
- Bernard Arief Sidharta, *Refleksi tentang Struktur Ilmu Hukum*, (Bandung: Mandar Maju, 1999).
- Busyra Azheri, *Corporate Social Responsibility: Dari Voluntary Menjadi Mandatory*, (Jakarta: Rajawali Press, 2011).
- Gayus Lumbuun, "Telaah Hukum Atas Ketentuan *Corporate Social Responsibility* Dalam UUPT", *Makalah*, Disampaikan Pada Seminar "Tanggung Jawab Sosial dan Lingkungan Pada Perusahaan Tambang" dalam rangka Lustrum XX Universitas Sahid Jakarta, 26 Februari 2008.
- Merry, "Tanggung Jawab Sosial dan Lingkungan (CSR) Perseroan Di Tinjau Dari Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas (Studi Kasus PT Indah Kiat Pulp dan Paper Tbk Serang), *Tesis*, Program Pascasarjana Magister Ilmu Hukum Universitas Tarumanagara, Jakarta 2007.
- Mihradi, Raden Muhmmad. "TINJAUAN URGENSI PERUBAHAN PERATURAN DAERAH (PERDA) KABUPATEN BOGOR NOMOR 28 TAHUN 2011 TENTANG RETRIBUSI JASA UMUM MENGENAI RETRIBUSI PERSAMPAHAN/ KEBERSIHAN." *PALAR (Pakuan Law review)* 7.2 (2021).
- Lathif, Nazaruddin. "Pertanggungjawaban Pidana Penyidik Polri dalam Kasus Salah Tangkap." *PALAR (Pakuan Law review)* 4.2 (2019).
- Lathif, Nazaruddin. "Hukum Dan Politik Kekuasaan Di Negara Indonesia." *Justicia Sains: Jurnal Ilmu Hukum* 5.1 (2020).
- R Otje Salman, *Beberapa Aspek Sosiologi Hukum*, (Bandung: Alumni, 1989).
- Rizkiawan, Muhamad Fadlan, et al. "POLITICS OF LAW AND POWER IN THE COUNTRY OF INDONESIA." *World Bulletin of Management and Law* 5 (2021).
- Soerjono Soekanto, *Beberapa Permasalahan Hukum Dalam Kerangka Pembangunan di Indonesia*, (Jakarta: Yayasan Penerbit UI, 1976).
- Satory, Agus, et al. *Meneroka relasi hukum, negara, dan budaya*. Yayasan Pustaka Obor Indonesia, 2017.
- Theo Huijbers, *Filsafat Hukum*, (Yogyakarta: Kanisius, 1995).
- Yusuf Wibisono, *Membedah Konsep dan Aplikasi CSR (Corporate Social Responsibility)*, (Gresik: Fascho Publishing, 2007).

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal. This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).