

Corporate Social Responsibility as a Legal Obligation for Companies to Improve Community Welfare in Indonesia

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Abstract

Corporate Social Responsibility (CSR) is an inherent responsibility of the company to keep creating harmonious, balanced, and harmonious relationships with the environment, values, norms and culture of the community. CSR is basically a derivation of business ethics, which can bridge the interests of the company with the needs of the community, both directly and indirectly affected by the company's operations. The problem that will be discussed in this research is CSR as legal obligation for company to improve prosperity of society in Riau Province. The method used in this research is normative law research. The result of this research is that the regulation on CSR in the legal system in Indonesia is regulated in Law Number 25 of 2007 on Investment and Law Number 40 of 2007 on Limited Liability Company. However, the weakness of the law is that CSR is only applied to a company that conducts its business in the field of natural resources and / or related to natural resources. The birth of Riau Provincial Regulation Number 6 of 2012 on Corporate Social Responsibility in Riau Province further strengthens the legal basis for the implementation of CSR for companies operating in Riau Province. Riau Provincial Government develops CSR Program. As part of the CSR Program, the Riau Provincial Government formed a CSR Forum led by the Governor of Riau, which oversees the implementation of corporate CSR in Riau Province.

Keywords: *Corporate Social Responsibility; Public Welfare; Legal Obligations.*

INTRODUCTION

According to Law Number 40 of 2007, a Limited Liability Company (company) is a legal entity which is a capital partnership, established based on an agreement, carrying out business activities with authorized capital which is entirely divided into shares, and meets the requirements stipulated by the law and its implementing regulations (Prasetio, 2021).

The existence of the company has become a dominant business institution. The company has had an influence on national economic development. The company's activities have actually provided employment opportunities, provided goods and services needed for people's lives, increased sustainable economic development, increased national technological capacity and capabilities, and created community welfare in a competitive economic system (W, 2021).

Various regulations have been made related to corporate institutions and business activities. In principle, a company is a private institution founded with capital with the main aim of making a profit. This is often the reason why companies carry out business activities without paying attention to moral values and business ethics, so that company operations

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give rise to various social problems such as social inequality, causing uncomfortable environmental impacts, wasteful use of natural resources, unequal positions between producers and consumers, as well as unequal bargaining positions between companies and employees. In fact, without realizing it, companies have insulted the dignity of humanity and the environment at large (Matala, 2022).

From the other side, the interaction between companies and society is increasingly closer socially. Companies have entered and influenced all lines of people's lives. Companies, apart from being business institutions, have also become part of citizens who are directly involved in the dynamics of society. The sustainability of the company's business also depends greatly on economic conditions and the quality of life of the community. Companies must not only seek profit, but must also pay attention to environmental sustainability and care about the social problems faced by society (Prasetyo, 2021).

In general, the principles that apply in good business activities cannot be separated from our lives as humans in general. These principles are closely related to the value system adopted by society. The principles in business ethics include the principle of autonomy, the principle of honesty, the principle of doing good and not doing evil, the principle of justice, and the principle of respect for oneself (Zainal, 2019).

Social responsibility is basically a derivation of business ethics. This business ethics arises from the existence of business interactions between humans who complement each other to fulfill each other's needs as a result of the complexity of human needs which is increasingly developing and unlimited. Business ethics can bridge the interests between the needs of the company and the social community, both those directly and indirectly affected by the company's operations (Kumala, 2021).

Viewed from a business law perspective, there are at least two responsibilities that must be taught in business ethics, namely legal responsibility and social responsibility. Legal responsibility includes civil and criminal aspects, while social responsibility is built on the foundation of moral norms that apply in society (Purbawangsa, 2019).

The implementation of corporate social responsibility by companies means that the company is not only a business entity that only seeks profit, but the company is an integral part of the economic, social and environmental conditions in which it operates.

Based on the description above, the problem that will be discussed in this research is corporate social responsibility as a legal obligation for companies to improve the welfare of the community in Riau Province (Purbawangsa, 2020).

THEORETICAL FRAMEWORK

According to Law Number 25 of 2007 concerning Capital Investment, corporate social responsibility is the responsibility inherent in every investment company to continue to create relationships that are harmonious, balanced and in accordance with the environment, values, norms and culture of the local community. In line with this, according to Law Number 40 of 2007 concerning Limited Liability Companies, social and environmental responsibility is the company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment which is beneficial, both for the company itself, the local community and society. in general (Ermawati, 2021).

In addition, The World Business Council for Sustainable Development explains that corporate social responsibility is conceptualized as a commitment from the business world to continuously act ethically, operate legally, and contribute to economic improvement along with improving the quality of life of employees and their families, as well as improving the quality of local communities and society at large. Meanwhile, according to Salim HS, the concept of corporate social responsibility is not just a commitment, but an obligation. Corporate social responsibility is a social obligation that must be borne or

carried out by the company to improve the quality and quantity of society around the company environment and outside the company environment (Berger-Walliser, 2018).

Theories regarding corporate social responsibility can be classified into four groups, namely instrumental theory, political theory, integrative theory, and ethical theory. First, instrumental theory, or what is better known as shareholder theory. According to this theory, corporate social responsibility is only a tool to achieve the company's economic goals, making profits. Second, political theory, or what is better known as corporate constitutionalism or corporate citizenship. According to this theory, companies are not only morally and legally responsible for their activities, but also their social responsibility as good citizens. Third, integrative theory (Tamvada, 2020). According to this theory, companies must integrate their activities with the needs of society, because corporate social responsibility is no longer considered a company burden, but becomes a company strategy to achieve its business goals. Fourth, ethical theory, or what is better known as stakeholder theory. According to this theory, the relationship between companies and society is related to ethical values, so as a consequence companies must carry out corporate social responsibility as an ethical obligation beyond other considerations.

LITERATURE REVIEW

Various literature on company law that discusses corporate social responsibility has been written by many experts. In the book "Limited Liability Company; Doctrine, Legislation and Jurisprudence", Ridwan Khairandy explained about corporate social responsibility starting from the beginning of the concept of corporate social responsibility, the meaning and scope of corporate social responsibility today, as well as business ethics and social responsibility in company activities. Apart from that, in the book "Legal Entity Status, Principles and Social Responsibility of Limited Liability Companies", Habib Adjie also explains corporate social responsibility starting from the meaning of corporate social responsibility, the scope of corporate social responsibility, and the relationship between social responsibility. companies with business ethics (Carroll, 2018).

Regarding the implementation of corporate social responsibility towards the community, in the book "Corporate Social Responsibility", Hendrik Budi Untung explains the implementation of PT Kaltim Prima Coal's corporate social responsibility towards the community of Rantau Pulung District in East Kutai Regency. The corporate social responsibility program run by PT Kaltim Prima Coal is able to improve the economy and community welfare, especially for people who work as fruit farmers.

In the book "Shifting Corporate Social Responsibility; From Moral Responsibility to Legal Responsibility", Fahmi explained that business ethics is the basis of corporate social responsibility. Regulations regarding corporate social responsibility are regulated in Law Number 25 of 2007 concerning Capital Investment and Law Number 40 of 2007 concerning Limited Liability Companies. However, this arrangement still causes controversy. This is because corporate social responsibility which is based on moral obligations has shifted to become a legal obligation (Latapí Agudelo, 2019).

Various articles discussing corporate social responsibility have been written by experts in scientific journals. In the *Republica Journal*, Zulfikar Jayakusuma wrote with the title "Social Responsibility of Transnational Oil Mining Companies towards Local Communities (Human Rights Perspective)". According to him, integrating corporate social responsibility with human rights is a parameter for measuring the implementation of corporate social responsibility towards local communities. In the same journal, Yetti wrote with the title "Company Responsibility for Social and Environmental Affairs Based on Law Number 40 of 2007 concerning Limited Liability Companies". According to him, implementing corporate social responsibility is part of the good corporate governance framework. The corporate social responsibility program as a form of corporate social

solidarity is not only useful for society, but is also very useful for shaping the company's image if packaged with appropriate publications (Dmytriiev, 2021).

In the *Yustisia Journal*, Sentosa Sembiring wrote with the title "Corporate Social and Environmental Responsibilities in a Company Law Perspective". According to him, the implementation of corporate social responsibility must be integrated into all company activities which cover seven main issues, namely community development, consumers, healthy institutional activity practices, the environment, employment, human rights and government organizations. The substance of corporate social responsibility is to strengthen the company's sustainability by building cooperation with stakeholders through development programs for the surrounding community.

In the *Respublica Journal*, Ferdi wrote with the title "Aspects of International Law in the Regulation of Corporate Social Responsibility". According to him, corporate social responsibility is motivated by the concept of sustainable development which was formulated at an international conference in Stockholm in 1982. The sustainability of a company is not only determined by its level of profit, but also the company's social responsibility.

In the *Respublica Journal*, Budi Santoso wrote with the title "International CSR Standards from an International Law Perspective". According to him, a company's business activities can have an impact on other people, society and the environment in which the company operates. The UN Global Compact provides companies with specific standards on human rights, workers, the environment and anti-corruption.

In the *Journal of Legal Sciences*, Firdaus wrote with the title "Corporate Social Responsibility ; Transforming Morals into Law in Building Community Welfare". According to him, Law Number 25 of 2007 concerning Capital Investment and Law Number 40 of 2007 concerning Limited Liability Companies have changed the paradigm of corporate social responsibility from being voluntary based on morals to being a legal obligation (mandatory) for companies. Corporate social responsibility is the transformation of moral values into legal obligations. Corporate social responsibility obligations aim to build awareness of natural resource management companies to participate in realizing community welfare (Abu Zayyad, 2021).

In the *Respublica Journal*, Firdaus also wrote with the title "Corporate Social Responsibility in Human Rights; Study of the Fulfillment of Local Community Economic and Social Rights by Palm Oil Plantation Companies." According to him, management of natural resources by companies without paying attention to human rights can harm the economic and social rights of local communities. Corporate social responsibility in fulfilling human rights is very important so that natural resource management does not deviate from its basic principles, namely creating prosperity for society. Corporate social responsibility is a state legal construct to provide guarantees that the management of natural resources by oil palm plantation companies will provide prosperity for the community. In the same journal, Yetti wrote with the title "Implications of Corporate Social Responsibility for the Application of Law Number 5 of 1999". According to him, implementing corporate social responsibility is no longer considered as a cost , but as a company investment, because in fact companies and society have high interdependence (Grover, 2019).

In the *Ius Journal*, Lelisari Siregar and Rahdian Ihsan wrote with the title "Application of Corporate Social Responsibility (CSR) Provisions in Private Companies". According to him, corporate social responsibility has become a global issue, but there is not yet a single definition of corporate social responsibility that is accepted globally. In Indonesia, the concept of corporate social responsibility is getting stronger, especially after it was stated firmly in Law Number 25 of 2007 concerning Capital Investment and Law Number 40 of 2007 concerning Limited Liability Companies. The last few years have shown that companies have implemented corporate social responsibility as a program that must be implemented. In this case, the success of a region in advancing and prospering its

population can only be realized if all components of society take part, including real participation from companies operating in the region.

In the *Ahkam Journal*, Yayan Sopyan wrote with the title "Corporate Social Responsibility (CSR) as the Implementation of Social Jurisprudence for Community Empowerment". According to him, corporate social responsibility is the company's responsibility in carrying out environmental development. Corporate social responsibility in the view of social jurisprudence is not only positioned as a company obligation, but is also a social obligation that must exist as part of social life. The government must encourage companies to carry out corporate social responsibility from voluntary to mandatory (binding), so that the existence of corporate social responsibility can be felt more realistically by the public (Ashrafi, 2018).

In the *Utrecht Journal of International and European Law*, with the title "Legal Aspects of Corporate Social Responsibility", Tineke Lambooy wrote the following:

Corporate Social Responsibility has become a well known concept over the last decade and a half. Employees, government representatives, academic scholars, NGOs and international organizations have been contemplating which role they have to play in regard of Corporate Social Responsibility. Laws have been drafted that promote socially responsible behaviour by companies. International organizations have promoted principles. Companies have adopted Corporate Social Responsibility mission statements and programmes, and are sharing their efforts through sustainability reports. NGOs have contacted companies and pointed out how they can operate in a more responsible way, and academics have analysed all. Corporate Social Responsibility is a subject that has links with many areas of law.

Finally, in the *Novelty Journal*, Andrew Shandy Utama and Rizana wrote with the title "Implementation of Corporate Social Responsibility of PT Riau Crumb Rubber Factory towards the Community of Sri Meranti Village, Pekanbaru City". According to him, PT Riau Crumb Rubber Factory has implemented corporate social responsibility, but has not met the expectations of the people of Sri Meranti Village because it is not commensurate with the pollution and environmental damage caused by the company's operational activities. The obstacle from the company's internal side is the limited corporate social responsibility budget owned by PT Riau Crumb Rubber Factory to be able to meet all community needs, while from the community side it is the lack of legal knowledge of the Sri Meranti Village community regarding corporate social responsibility. If PT Riau Crumb Rubber Factory does not implement corporate social responsibility, then the people of Sri Meranti Village can convey their aspirations to the Riau Province Regional People's Representative Council (DPRD) so that the company is recommended to receive administrative sanctions by the Riau Provincial Government (Disemadi, 2020).

If you look closely at the various reviews in the literature review above, you will not find any discussion regarding corporate social responsibility as a legal obligation for companies to improve the welfare of the people in Riau Province. Even if there is a discussion regarding the implementation of corporate social responsibility, the research was carried out in a different location to this research.

RESEARCH METHODS

The method used in this research is normative legal research. The data source used in this research is secondary data, namely data obtained from scientific journals, legal literature and statutory regulations. The data collection technique used in this research is literature study. The data analysis technique used in this research is qualitative analysis.

RESEARCH RESULTS AND DISCUSSION

In 2007, there were significant changes regarding corporate social responsibility in Indonesia after the passing of Law Number 25 of 2007 concerning Capital Investment. The enactment of this law aims to ensure that the rights, obligations and responsibilities of investors are specifically regulated in order to provide legal certainty, emphasize investors' obligations to implement the principles of sound corporate governance, respect the cultural traditions of society and carry out corporate social responsibility (Nayenggita, 2019).

Provisions regarding corporate social responsibility are strictly regulated in Article 15 Letter b of Law Number 25 of 2007 concerning Capital Investment which confirms that every investor is obliged to carry out corporate social responsibility.

According to Law Number 25 of 2007, corporate social responsibility is the responsibility inherent in every investment company to continue to create relationships that are harmonious, balanced and in accordance with the environment, values, norms and culture of the local community.

In line with this, the enactment of Law Number 40 of 2007 concerning Limited Liability Companies further strengthens the legal basis for corporate social responsibility in Indonesia (Rahmadani, 2018). This law regulates social and environmental responsibility which aims to realize sustainable economic development in order to improve the quality of life and the environment which is beneficial for the company itself, the local community and society in general.

Provisions regarding corporate social responsibility are strictly regulated in Article 74 Paragraph (1) of Law Number 40 of 2007 concerning Limited Liability Companies which confirms that companies carrying out business activities in the field of and/or relating to natural resources are obliged to carry out social and environmental responsibilities (Hasnati, 2020).

Social and environmental responsibility is a company obligation that is budgeted and calculated as company costs, the implementation of which is carried out by paying attention to propriety and fairness.

According to Law Number 40 of 2007, social and environmental responsibility is a company's commitment to participate in sustainable economic development in order to improve the quality of life and a beneficial environment, both for the company itself, the local community and society in general.

To implement the provisions of Article 74 of Law Number 40 of 2007 above, the government issued Government Regulation Number 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies as a technical rule for companies to implement it (Cahya, 2022).

Referring to the provisions in Law Number 40 of 2007 above, corporate social responsibility has been designated as a legal obligation, no longer a moral obligation whose implementation is voluntary. If a company does not implement corporate social responsibility, it will be subject to sanctions in accordance with the provisions of applicable laws and regulations. However, the weakness of this law is that corporate social responsibility is only limited to companies that carry out business activities in the field of natural resources and/or are related to natural resources (Fahrial, 2019).

The birth of Riau Province Regional Regulation Number 6 of 2012 concerning Corporate Social Responsibility in Riau Province further strengthens the legal basis for implementing corporate social responsibility for companies operating in the Riau Province region (Taufiqurrahman, 2020).

Based on Riau Province Regional Regulation Number 6 of 2012, the Riau Provincial Government created the TJSP (Corporate Social Responsibility) Program. In Article 9 Paragraph (1) of the regional regulation, it is emphasized that every company in Riau Province is obliged to implement the TJSP Program. This means that this provision is a

complement to the previous provision which only requires companies that carry out business activities in the field and/or related to natural resources to carry out corporate social responsibility (Shandy Utama, 2018).

In Article 10 of Riau Province Regional Regulation Number 6 of 2012, it is stated that corporate social responsibility programs can take the form of community empowerment and/or partnerships and environmental development and/or investments and/or donations, and/or promotions. Furthermore, Article 11 of the regional regulation also states that the field of corporate social responsibility work can be carried out in the fields of education, health, infrastructure, sports and arts and culture, social and religious, environmental preservation, people's economic efforts, empowerment of indigenous communities, as well as other fields. other work that has a real impact on improving the quality of society (Utama, 2018).

As part of the CSR Program, the Riau Provincial Government established the CSR Forum which is led directly by the Governor of Riau. The TJSP Forum is tasked with supervising the implementation of corporate social responsibility for companies in Riau Province. In Article 28 Paragraph (1) of Riau Province Regional Regulation Number 6 of 2012, it is emphasized that every company must provide a report on the implementation of corporate social responsibility at least once a year to the regional government through the TJSP Forum. This is one form of supervision by the Riau Provincial Government regarding the implementation of corporate social responsibility by companies operating in Riau Province (Hariyanto, 2019).

If there is a company in Riau Province that does not carry out corporate social responsibility to the community residing around the company's location, then based on Article 32 of Riau Province Regional Regulation Number 6 of 2012, the company will be subject to administrative sanctions by the Riau Provincial Government in the form of a written warning and form -other forms of sanctions in accordance with statutory regulations (Octaviani, 2022).

In line with this, Law Number 25 of 2007 concerning Capital Investment and Law Number 40 of 2007 concerning Limited Liability Companies have regulated sanctions for companies that do not implement corporate social responsibility (Afriani, 2023).

Article 34 of Law Number 25 of 2007 states that companies that do not fulfill their obligations to carry out corporate social responsibility may be subject to administrative sanctions by the authorized agency or institution in the form of written warnings, restrictions on business activities, freezing of business activities and/or investment facilities, as well as revocation of business activities and/or investment facilities (Nurjani, 2023). Meanwhile, Article 74 Paragraph (3) of Law Number 40 of 2007 states that companies that do not carry out social and environmental responsibilities will be subject to sanctions in accordance with statutory provisions.

CONCLUSION

Regulations regarding corporate social responsibility in the legal system in Indonesia are regulated in Law Number 25 of 2007 concerning Capital Investment and Law Number 40 of 2007 concerning Limited Liability Companies. However, the weakness of this law is that corporate social responsibility is only limited to companies that carry out business activities in the field of natural resources and/or are related to natural resources. The birth of Riau Province Regional Regulation Number 6 of 2012 concerning Corporate Social Responsibility in Riau Province further strengthens the legal basis for implementing corporate social responsibility for companies operating in the Riau Province region. The Riau Provincial Government created the TJSP (Corporate Social Responsibility) Program. As part of the CSR Program, the Riau Provincial Government established the CSR Forum which is led directly by the Governor of Riau. The TJSP Forum is tasked with supervising

the implementation of corporate social responsibility for companies in Riau Province. If there is a company in Riau Province that does not carry out corporate social responsibility towards the community living around the company's location, then the company will be subject to administrative sanctions by the Riau Provincial Government in the form of a written warning and other forms of sanctions in accordance with statutory regulations.

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