



## Legal Responsibility of Companies in Implementing Corporate Social Responsibility (CSR) in Indonesia

Lestari Siahaan<sup>1</sup>, Hisar Siregar<sup>2\*</sup>, Roida Nababan<sup>3</sup>

Fakultas Hukum, Universitas HKBP Nommensen, Medan

**Corresponding Author:** Hisar Siregar [hisarsiregar@uhn.ac.id](mailto:hisarsiregar@uhn.ac.id)

---

### ARTICLE INFO

*Keywords:* Corporate Social Responsibility (CSR), Environmental Responsibility, Sanctions

*Received :* 29 December 2024

*Revised :* 18 January 2025

*Accepted:* 19 February 2025

©2025 Siahaan , Siregar, Nababan:

This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

Corporate Social Responsibility (CSR) in Indonesia began to develop in the 2000s, along with increasing global awareness of social and environmental issues. The culmination of this development occurred in Indonesia in 2007 with the passing of Law Number 40 on Limited Liability Companies, which requires companies, especially in the natural resource sector, to carry out social and environmental responsibilities. Since then, various regulations and policies have been issued to strengthen CSR obligations, including Law Number 25 of 2007 on Capital Investment and Law Number 32 of 2009 on Environmental Protection and Management. Nonetheless, the implementation of CSR in Indonesia still faces challenges, including violations committed by several companies in Indonesia. This research aims to explore the legal responsibilities of companies in implementing CSR in Indonesia as well as sanctions that can be imposed if companies do not fulfill their obligations. The research method used is normative with qualitative analysis that refers to various laws and regulations and related literature. This research emphasizes the importance of the company's role in sustainable economic development and is oriented towards the welfare of society.

---

## **INTRODUCTION**

Corporate Social Responsibility (CSR), which means social responsibility by companies in Indonesia, began in the 2000s, when awareness of corporate social responsibility began to emerge along with increasing global attention to social and environmental issues. In 2007, an important moment occurred with the passing of Law Number 40 on Constrained Risk Companies, which directs social and natural obligation for companies, particularly those locked in within the characteristic asset division. Article 74 of this law obliges companies to implement social and environmental responsibilities, marking the first formal step in regulating CSR in Indonesia.

Beside advance lawful needs, the government issued different controls and arrangements with respect to the company's commitment to execute CSR with the issuance of Law Number 25 of 2007 concerning Speculation Article 15. Choice of the Protected Court Number 53/PUU-VI/2008 on the Application for Testing Law Number 40/2007 on Restricted Obligation Companies against Article 28 D section (1), Article 28 I passage (2), and Article 33 section (4) of the 1945 Structure of the Republic of Indonesia, Control of the Serve of SOEs Number 5 of 2007 on Organization and Community Improvement Programs which directs the commitment of SOEs to execute organization programs with little businesses and natural advancement programs as portion of CSR, Law Number 32 of 2009 on Natural Security and Administration in article 68 states that every trade must be dependable for the natural affect of their exercises, Government Control No. 47/2012 on Social Duty and Restricted Obligation Companies. Article 2 and 3 of this direction states that each company as a legitimate subject has social and natural duties. From the presence of pertinent controls with respect to Corporate Social Duty or social duty by companies, it gets to be a establishment that the national economy which is organized must be based on financial vote based system with the standards of harmony, impartial productivity, supportability, natural understanding, freedom, and by maintaining a adjust of advance and national financial solidarity, it must be backed by strong financial teach in order to realize public welfare.

The influence of international standards, such as ISO 26000, has also begun to encourage national companies to meet global criteria for CSR practices. Attention to sustainability and corporate social impact in Indonesia continues to increase as companies realize the importance of adopting CSR practices into a more sustainable and long-term impact-oriented business strategy. However, there are still many corporate violations of CSR implementation in Indonesia, including conflicts that occur between companies and communities such as PT Agung Podomoro Land, which is involved in development projects that are considered by CSR to not provide significant benefits to the surrounding community and lack of communication with local communities which results in social and environmental losses for the community. Furthermore, there is the case of PT Antam Tbk where CSR funds devoted to CSR projects were misused. CSR funds that should have been used for the benefit of the community in social development, education, health and the environment around the company's operational areas were instead corrupted, Then the SCR case of PT Toba Pulp

Lestari (TPL) which still often occurs related to land conflicts and the social impacts caused by the company's presence on indigenous peoples around the TPL concession area which resulted in losses for the community including criminalization, causing several people to die due to resistance to the rejection of TPL operations which harmed the surrounding community, logging pohan which caused flooding of course this is not only detrimental to social functions but also the environment. Until now, the conflict between the PT TPL company and the surrounding community continues to occur, Of course, this is far from what is expected by the implementation of CSR by law.

Based on the foundation of the research over, the creator is curious about examining more profoundly almost Legitimate Duty in Companies Executing Corporate Social Duty (CSR) in Indonesia. How is the company's lawful obligation in executing CSR in Indonesia? What are the sanctions that companies can get in case they don't execute corporate CSR in Indonesia?

## **LITERATURE REVIEW**

### **Company Overview**

#### **a. Definition of Company**

Company law could be a law that controls the ins and outs of legal forms in companies. Company law could be a specialization of a few chapters of the Criminal Code and Commercial Code coupled with other laws and regulations governing companies or written laws that have not been codified. In accordance with the development of the world of commerce today, some of the company law is a new legal regulation. If trade law is a special law in civil law which is *lex generalis*, then so is company law which is a special law in trade law.

The development of legal needs to regulate companies as one of the subjects of law through Law Number 40 of 2007 concerning Restricted Obligation Companies controls the definition of a company accurately in Article 1 section 1 characterizes a company as a lawful substance built up beneath appropriate law in Indonesia, which points to carry out commerce exercises with the point of making a benefit. One of the legal experts, namely according to James Stoner in his book entitled "Management" defines a company as a social system consisting of individuals who work together to achieve common goals, namely producing goods and services.

#### **b. Basic Principles of Company Law**

The basic principle of companies in Indonesia is that companies have the principle of consensualism, which can be interpreted as "Agreement" which comes from the word consensus. In corporate law, this agreement is an absolute thing that must be fulfilled as stated in the legal requirements of the agreement. The agreement of the parties and other conditions is decisive for continuing an agreement or contract. With this agreement, the parties can build a company with the provisions that have been included in the agreement.

Freedom of contract, meaning the principle that each party is free to determine the contents of the agreement. For example, in establishing a company. Of course, a lot must be considered so that the contents of the contract can be

mutually beneficial or not only benefit one party. Companies have the freedom to make agreements and contracts in accordance with applicable law.

The principle of *pacta sun servanda* simply means that what is contained in the contract or agreement made is the law for the parties. In this case in corporate law, if one party wants to establish a company by agreeing on article by article of the agreement, then the results of the agreement are laws for both parties which must be obeyed together.

The principle of good faith means that an agreement must contain norms that contain the value of propriety in justice for the parties and so on. This justice is realized in equal rights and obligations based on the agreed portion. One party should not benefit more from the agreement than the other party. In corporate law everything must be open. The company operates independently and is responsible for all actions and decisions taken.

The principle of openness, the company must provide transparent information to shareholders and other related parties. The principle of openness and transparency is that the company provides clear information to all interested parties to reduce the risk of conflicts of interest and information manipulation.

The principle of social and environmental responsibility where the company must be responsible for the social and environmental impacts resulting from its operational activities. The principle of public interest emphasizes that the company pays attention to the welfare of the company's community and the local community where the company is located.

The guideline of compliance with the law to guarantee that the company works in understanding with appropriate directions and the standards of great corporate administration in running the Company. Great Corporate Administration is regularly characterized as a framework and structure that controls the relationship between administration and proprietors of a company. One of the most goals of upholding Corporate Administration is to form a framework that can keep up a adjust in controlling the company in such a way as to decrease the opportunity for fumble, make motivations for supervisors to maximize the efficiency of resource utilize so as to form ideal company included esteem.

### **c. Company Establishment Requirements**

The requirements for company foundation are controlled in Article 7 of the Company Law where the Company is built up by 2 or more individuals with a notarial deed made within the Indonesian dialect. Having authorized capital, each originator of the Company is obliged to require offers at the time the Company is built up. The Company gets the status of a legitimate substance on the date of issuance of the Minister's choice with respect to the legalization of the Company's legitimate substance. After the Company gets the status of a lawful substance and the shareholders gotten to be less than 2 people, inside a most extreme period of 6 months from the date of such circumstance, the shareholders concerned must exchange a few of their offers to other people or the Company issues modern offers to other people.

#### **d. Company Rights and Obligations**

The rights of the Company are regulated in Article 33 of the Company Law where the company has wealth and assets, manages the business and gets profits, applies for a business license. Company obligations where the Company is obliged to comply with applicable laws and regulations, prepare financial reports and report them to shareholders, pay taxes and other obligations in accordance with the provisions.

#### **e. Company Objectives**

The reason of the company is controlled in Article 2 of the Company Law that the Company must have a reason and objective and commerce exercises that don't strife with the arrangements of laws and controls, open arrange, and tolerability.

### **Overview of Corporate Social Responsibility (CSR)**

#### **a. Definition of Corporate Social Responsibility (CSR)**

The World Business Council For Sustainable Development (WBCSD) characterizes Corporate Social Duty (CSR) as the proceeding commitment of businesses to act morally and contribute to financial advancement whereas making strides the quality of life of their workforce and their families, nearby communities and society at huge. World Bank This worldwide budgetary institution defines CSR as the commitment of trade to contribute to maintainable financial advancement, working with its representatives and their agents, neighborhood communities and society at expansive to move forward the quality of life, in ways that are great for commerce and great for improvement.

When criticized the definition of CSR over, in guideline, the detailing of WBCSD and World Bank both emphasize CSR as a commerce commitment to contribute to sustainable economic development, working in conjunction with representatives, employees families, and neighborhood communities (nearby) in arrange to move forward the quality of life.

The explanation of Article 15 letter b of Law Number 25 Year 2007 on Capital Investment emphasizes that corporate social obligation is an inalienable duty of each venture company to form agreeable, adjusted, and suitable connections with the environment, values, standards, and culture of the nearby community.

Article 1 point 3 of Law Number 40 of 2007 on Constrained Obligation Companies too emphasizes that social and natural duty could be a company's commitment to take part in economical financial improvement in arrange to make strides the quality of life and the environment that's useful, both for the company itself, the nearby community, and society in common.

In spite of the fact that there are contrasts within the accentuation of the definition and detailing of CSR between Capital Investment emphasizes that corporate social obligation, considerably these two laws have changed the worldview. CSR from voluntary means that it is still voluntary to mandatory or mandatory.

### **b. Principles of Corporate Social Responsibility (CSR)**

According to ISO 26000 on CSR implementation guidelines set seven principles of CSR as the company's behavior is based on standards and guidelines for behavior in the context of a particular situation. The first seven principles are accountability, this can be seen from the behavior of organizations related to society and the environment. Second, transparency, which can be seen in decision-making and activities that impact other parties (stakeholders). Third, ethical behavior, this relates to the company's ethical behavior over time. Fourth Stakeholders, this relates to respecting and considering the interests of its stakeholders. Fifth rule of law, relating to respect for and compliance with the provisions of applicable laws and regulations. Sixth international norms, mainly related to respect and appreciation of international norms, especially with regard to norms that are more supportive of sustainable development and community welfare. Seventh, human rights, relating to an understanding of the importance of human rights as a universal concept.

### **c. Procedures for the Implementation of Corporate Social Responsibility (CSR)**

The field of business that is obliged to implement CSR is any company engaged in and related to natural resources. The determination of this line of business is not wrong if it is based on consideration of the impact caused by the company on stakeholders and the environment and is in line with Article 17 of the Investment law. Based on these considerations, companies engaged in services, such as banking companies and financial institutions, are not required to implement CSR in their business activities. In other words, CSR for service companies is voluntary.

The financing of CSR activities is charged as a company cost. On the one hand, this provision is constructive, because companies do not need to allocate special funds for the implementation of CSR activities, while for the state this provision has an impact on the reduction of taxes that must be deposited by companies, as referred to in Article 6 paragraph (1) of Law Number 17 of 2003 concerning Taxes. Therefore, the government must establish a separate body/ or institution to audit all costs incurred by companies in the context of implementing CSR. However, this provision is not in line with Article 11 of Minister of State Regulation No. PER/05/MBU/2007, which stipulates that PKBL funds are taken 4% of tax-deducted profits, 2% for PK, and 2% for BL.

The form of business entity that is obliged to implement CSR in its business activities is a company in the form of a Company. This provision is contrary to Article 5 paragraph (1) of the UUPM, which stipulates that the form of business entity required to implement CSR does not differentiate whether it is in the form of a legal entity or unincorporated or individual, except for investment in the form of Foreign Investment which must be in the form of a Company as stipulated in Article 5 paragraph (2) of the Investment law. This is also the case with the provisions of Article 38 of the Mineral and Coal Mining Law where mining business licenses are only granted to business entities, cooperatives, and individuals.

#### **d. Objectives of Corporate Social Responsibility (CSR)**

Corporate social responsibility is not only seen from the aspect of social justice and improving the quality of the environment but also as a form of certification given to a company that in the process of making its products from start to finish does not have adverse implications for the environment and human rights. Since the paradigm shift in the success of a company has shifted, where the success of achieving profits is no longer placed as the only measure of success in developing the company's existence, but one of the variables is seen from the implementation of CSR as an effort to realize corporate image. Therefore, company management cannot only prioritize financial profit (single bottom line), but also prioritize profit, social and environmental aspects called the Triple Bottom Line.

When seen from the thought of dismissal within the Sacred Court Choice Number 53/PUU-VI/2008 on the Application for Testing Law Number 40 of 2007 With respect to Restricted Obligation Companies against Article 28 Dayat (1), Article 28 I passage (2), and Article 33 passage (4) of the 1945 Structure of the Republic of Indonesia in pith as takes after: The affect of harm to normal assets and the environment has come to an awfully stressing level, both for current and future generations. Subsequently, the part of the state with the proper to control the soil, water, discuss, and characteristic assets contained in that, counting the correct to direct, develop, keep up and oversee, is expecting to construct a great and economical environment pointed at the interface of partners.

Social and Environmental Responsibility (CSR) may be a state arrangement within the shape of agreed direction. This approach must not as it were be followed to, but requested as a shared obligation to work together between the state, commerce performing artists, companies, and the community. It is not the time for trade on-screen characters to act like closed substances that are isolated and estranged from society. Trade on-screen characters must construct great and concordant connections with the encompassing community, so as to supply greatest benefits for the success of society with the guideline of pareto predominance (building and profiting without relinquishing the interface of others).

The business world must realize that the survival of the company depends on the company's relationship with the community and the environment in which the company works. Usually in line with the principle of authenticity that the company includes a contract with society to conduct its exercises based on the values of equity and how the company reacts to different intrigued bunches to legitimize the company's activities. Misalignment between the company's esteem framework and the community's esteem framework can cause the company to lose its authenticity, which can debilitate the survival of the company it self. Given its urgency and considering the social dynamics of the community at both the local and global levels, the lawmakers set out to attract CSR, which was originally a moral responsibility, into a legal responsibility by normalizing it in various provisions of the legislation.

#### **e. Legal Effects of Providing Corporate Social Responsibility (CSR)**

The legitimate results of giving Corporate Social Duty (CSR) for companies can incorporate lawful sanctions in case the company, particularly any company working within the field of common assets, is obliged to execute CSR on the off chance that it does not fulfill this commitment through existing controls, such as Government Direction Number 47 of 2012 concerning company, stipulates that companies that come up short to execute CSR can be subject to regulatory sanctions and fines and must account for their activities in understanding with appropriate directions. Disappointment to actualize CSR not as it were has the potential to result in lawful sanctions, but can moreover be inconvenient to a company's notoriety and relationship with the community. Hence, it is critical for companies to get it and actualize their social obligations successfully.

#### **METHODOLOGY**

In writing this research, the author uses normative research methods by collecting data with library research. The information examination utilized in this inquire about could be a subjective investigation strategy, particularly the expressive information examination strategy, which alludes to a specific issue. which is at that point related with records or lawful master suppositions and based on appropriate legal provisions through various laws and regulations, thesis books, dissertations, journals and internet source materials related to this research.

#### **RESEARCH RESULT AND DISCUSSION**

##### **1. Legal Responsibility of Companies in Implementing CSR in Indonesia**

Social responsibility in Indonesia refers to the fourth paragraph of the Indonesian Constitution to protect the entire Indonesian nation and all Indonesian blood spills, advance public welfare, educate the nation's life and participate in realizing world order. Of course, this is not merely the State delegating its obligations or responsibilities to companies, but the role of companies is important in the economic development of the country. Therefore, this potential can be utilized to accelerate the achievement of these national goals. Article 33 paragraph (4) of the 1945 Constitution of the Unitary Republic of Indonesia states: "The national economy is organized based on the principles of economic democracy with togetherness, fair efficiency, sustainable, environmentally sound, independence, and by maintaining a balance of progress and national economic unity". Article 33 of the 1945 Constitution of the Republic of Indonesia is the constitutional basis of Law Number 19 of 2003 on State-Owned Enterprises, Law Number 25 of 2007 on Capital Investment, Law Number 40 of 2007 on Limited Liability Companies, and Law No. 4/2009 on Mineral and Coal Mining.

The concept of corporate social responsibility reminds business people not only to seek profit but also to contribute and benefit the community and pay attention to environmental and natural sustainability. According to Dirk Matten

and Jeremy Moo, the implementation of corporate social responsibility can be divided into two approaches, namely explicit and implicit. Explicit means that corporate social responsibility is carried out voluntarily, all strategies, programs and company policies are the internal wishes of the company itself as the company carries out social responsibility as part of its responsibility to the company and all stakeholders. Meanwhile, corporate social responsibility implicitly means that all state organizations, formal and informal, assign companies to carry out corporate social responsibility, including values, norms and regulations that are settled in society. Indonesia itself implements corporate social responsibility implicitly where corporate social responsibility becomes a legal obligation.

Article 33 of the 1945 Structure of the Republic of Indonesia is the premise for Indonesia's financial framework. Based on Article 33 section (1) of the Structure "The economy is organized as a joint wander based on the rule of connection". Article 33 section (4) of the 1945 Structure, states: "The national economy is organized based on the standards of financial vote based system with fellowship, reasonable effectiveness, supportability, natural point of view, autonomy, and by keeping up a adjust of advance and national financial solidarity". Article 33 of the 1945 Structure is the protected premise for Law Number 19 of 2003 on State-Owned Undertakings, Law Number 25 of 2007 on Capital Venture, Law Number 40 of 2007 on Constrained Risk Companies, and Law Number 4 of 2009 on Mineral and Coal Mining. All four laws require companies to actualize corporate social duty. Among these laws, as it were Law Number 25 of 2007 on Capital Speculation employments the term "commerce substance". Law Number 40 of 2007 on Restricted Risk Companies requires corporate social obligation for companies that conduct trade exercises within the field of and/or related to common assets. In the mean time, Law Number 4 of 2009 on Mineral and Coal Mining employments the term trade substance, but what is implied may be a legitimate substance engaged in mining that's set up beneath Indonesian law and domiciled within the domain of the Unitary State of the Republic of Indonesia.

Corporate social obligation to society ought to not as it were be carried out by lawful substances and large-scale companies. Be that as it may, unincorporated person companies moreover have a noteworthy social and natural affect on the encompassing community. In case the term corporate social duty is utilized, at that point corporate social duty does not see at the measure of the company. In Indonesia, corporate social duty could be a legitimate commitment.

## **2. Sanctions for companies that do not implement CSR in Indonesia**

With respect to sanctions for companies that don't perform their commitments, based on Article 34 passage (1) of Law Number 25 of 2007 on Capital Speculation, regulatory sanctions may be forced within the shape of composed notices, confinements on commerce exercises, suspension of commerce exercises or venture offices; or repudiation of trade exercises and/or venture offices. Law Number 40 of 2007 on Restricted Obligation Companies

employments the term social and natural obligation. Social and natural duty claimed by a Company morally must be carried out since it could be a commitment of a Company. This is often in line with the concept of corporate social obligation which not as it were contributes outward but moreover incorporates all inside partners, counting workers, board of executives, supervisors, and other inside partners who too play an imperative role in a Company. Article 74 section (3) of Law No. 40 of 2007 on Restricted Risk Companies stipulates Companies that don't carry out the commitments as alluded to in section (1) should be subject to sanctions in agreement with the arrangements of laws and directions Tragically, this Law does not particularly clarify what sanctions are forced on companies advance.

Law Number 4 of 2009 on Mineral and Coal Mining uses the term "Community Strengthening". "Community strengthening is an exertion to move forward the capacity of the community, both separately and collectively, to ended up distant better;a much better;a higher;a stronger;an improved "a higher level of life". In mining companies, the Mining Commerce Permit comprises of two stages. To begin with, Exploration Mining Business License incorporates common examination, investigation, and achievability think about exercises. Moment, Generation Operation Mining Business License incorporates development, mining, preparing and refining, as well as transportation and deals exercises. The usage of corporate social duty is within the shape of community advancement and strengthening that centers on the surrounding community since the affect caused by exercises to alter characteristic conditions is experienced by the encompassing community. The obligations carried out by Mining Business License and Mining Commerce Permit holders as stipend for mining exercises. And in case the company's duty isn't carried out, the scope of corporate social obligation concurring to the Law on sanctions given for damaging the arrangements of the commitment to carry out community advancement is within the frame of authoritative sanctions. These authoritative sanctions can be within the frame of composed notices, transitory suspension of portion or all investigation exercises or generation operations, and / or denial of Mining Business License, People's Mining License, or Mining Commerce Permit.

## **CONCLUSIONS AND RECOMMENDATIONS**

Corporate Social Responsibility (CSR) in Indonesia appears that corporate social obligation has gotten to be fundamentally to commerce direction and hone in Indonesia since the 2000s. With the passing of different laws, such as Law Number 40 of 2007 and Law Number 25 of 2007, companies are required to execute social and natural duties, particularly those working within the normal assets division.

In spite of a solid legitimate establishment, the execution of CSR in Indonesia still faces different challenges, counting infringement committed by companies that result in clashes with communities and negative impacts on the environment.

The lawful duty of companies in implementing CSR in Indonesia isn't as it were ethical, but moreover a legitimate commitment directed in various laws.

Sanctions for companies that don't fulfill their CSR commitments can be within the shape of regulatory sanctions, counting composed notices, limitations on commerce exercises, and denial of commerce licenses.

### ADVANCED RESEARCH

Despite progress in regulating CSR in Indonesia, further efforts are needed to ensure that companies actually implement their social responsibilities properly, and to increase public awareness and participation in the process. In the application of CSR sanctions in Indonesia, it is a legal obligation and the sanctions should not only be administrative sanctions but also criminal sanctions. Because according to the author, criminal sanctions can provide a deterrent effect and make the perpetrator or company able to carry out its social responsibility properly so as not to cause harm to the community.

### REFERENCES

- Abdul Kadir Muhammad, "Hukum dan Penelitian Hukum", cet. 1, ( Bandung: PT. Citra Aditya Bakti, 2004), h. 52
- Abdul Kadir Muhammad, 2004, "Hukum dan Penelitian Hukum", cet. 1, ( Bandung: PT. Citra Aditya Bakti), hlm. 52
- Azizul Kholis, 2020 Corporate Social Responsibility Economic & Business Publishing, Fakultas Ekonomi UNIMED Hal 18-19
- Bambang Sulistiyo, 2006, Wangi Sebelum Ada Peraturan, Gatra, Nomor 44, hlm. 81
- Bandingkan dengan Suparno, 2008, Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) dan Implikasinya, Disertasi, Pasca Universitas Diponegoro, hlm. 289-331.
- Busyra Azheri, Corporate Social Responsibility, (Jakarta,2012), hlm. 336
- Fernando Tobing, sengketa tanah antara masyarakat adat batak dengan pt. Toba pulp lestari dan pelanggaran perbuatan-perbuatan yang menciderai aturan kehutanan di wilayah sumatera utara, (Jurnal Ilmu Hukum Generis, 2022), h.4.
- Government Regulation Number 47 of 2012 on Social Responsibility and Limited Liability Companies
- Johnny Ibrahim, 2017, "Teori dan Metodologi Penelitian Hukum Normatif", (Malang: Bayumedia, hlm. 318
- Law Number 17 Year 2003 on Tax
- Law Number 25 of 2007 on Capital Investment (UUPM) Article 15
- Law Number 3 of 2020 on Mineral and Coal Mining
- Law Number 32 of 2009 on Environmental Protection and Management Environment
- Law Number 40 of 2007 on Limited Liability Companies
- Marthin Marthen B. Salinding Inggit Akim, 2017, Implementasi Prinsip Corporate Social Responsibility (Csr) Berdasarkan Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas, Fakultas Hukum Universitas Borneo Tarakan

- Matten, Dirk and Jeremy Moon, Implicit and Explicit CSR: A Conceptual Framework For Understanding CSREurope, <https://www.nottingham.ac.uk/business/ICCSR/research.php?action=download&id=51> diakses 27 Februari 2015 pukul 10.00 WIB.
- Regulation of the Minister of SOEs Number 5 of 2007 concerning Partnership and Community Development Programs
- Rendi Mahendra, ISO 26000 sebagai Standar Global dalam Pelaksanaan CSR, ISOCENTER INDONESIA, <https://isoindonesiacenter.com/sekilas-tentang-iso-26000/>, diakses pada tanggal 2 Desember 2024 pukul 20.00 WIB.
- Sharinna Raini Martial, Pelanggaran (Penyelewengan) CSR Pada PT Antam TBK, PT Agung Podomoro Land, PT Telkom TBK Cab. Bengkulu, <https://id.scribd.com/document/355960623/ContohKasusPelanggaran-penyelewengan> CSR-pada-PT-Antam-Tbk-PT-Agung-Podomoro-LandPT Telkom-TbkCab-Bengkulu, diakses pada tanggal 4 Desember 2024, pukul 20.00 WIB
- Sudharto P. Hadi dan FX Adi Aamekto, 2007, Dimensi Lingkungan dalam Bisnis, Kajian Tanggung Jawab Sosial Perusahaan pada Lingkungan, Jakarta: ICSD, hlm. 45
- WBCSD, Corporate Social Responsibility: Making Framework for Corporate Social Responsibility, Washington, 2001. WBCSD adalah lembaga internasional sebagai asosiasi perusahaan Yang beranggotakan ± 180 perusahaan transnasional yang berasal ± 35 negara yang mempunyai komitmen "Making Good Business Sense", diakses Desember 2024.
- 1945 Constitution