

Implications of Corporate Social Responsibility Legal Policies on the Impact of Saving the Environment in Indonesia

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ABSTRACT

Environmental issues are essential because pollution and environmental damage caused by company activities are thought to be the root cause of Indonesia's high pollution and environmental damage rate. To emphasize the rampant environmental damage, mainly due to the activities of companies, the Government of Indonesia has issued various regulations. However, in reality there are still violations committed by companies in exploiting Indonesia's natural resources. This type of research method is descriptive qualitative to explain the implementation of Corporate Social Responsibility (CSR) and its implications for the environment. According to the study's findings, the government presently imposes a variety of environmental protection and management requirements on firms. Some Indonesian oil and mining corporations have applied this guideline. The study's findings show that, in general, Indonesia's legal requirements addressing CSR are relatively full, however the rules have yet to be integrated. Many firms, particularly oil companies, have made efforts to implement CSR to save the environment, which has had a significant impact on the environment and society.

Keywords: CSR, Environmental, Oil companies

INTRODUCTION

The quality of human life is greatly influenced by the environment around it. Various elements in the surroundings will work dynamically to maintain environmental balance, both from the natural conditions themselves and human factors. A good living environment can enable humans to develop optimally, in harmony, harmony, and balance. (Suryani, 2018).

Currently, environmental damage in Indonesia is getting worse day by day, and this condition will directly or indirectly cause the quality of human life to be threatened, both in terms of health and in terms of social life. In addition, environmental damage will also increase the risk of natural disasters such as floods, landslides and increasing the earth's surface temperature (global warming). Various impacts that occur due to environmental damage include ecosystem damage, water pollution, soil pollution, air pollution, denuded forests, to barren land. The existence of environmental damage in general can be caused by two factors, namely due to natural events and due to irresponsible human activities. The damage caused by human factors is actually greater than the damage caused by natural disasters, and currently the damage done by human actions occurs continuously and tends to increase from day to day.

Contamination and environmental destruction frequently occur in the process of development or production of a person or corporation, which for whatever reason might result in environmental contamination and environmental damage. (Mewengkang, 2014). Various environmental damage and pollution caused by the behaviour of companies in Indonesia have resulted in various disasters in Indonesia, where these disasters occur as a result of the accumulation of environmental damage, which has an impact on climate change, causing the ecosystem to be disturbed and floods, landslides, droughts, and floods to occur, as well as forest fires.

Indonesia's deforestation in 2024 was identified at 261,575 hectares, an increase of 4,191 hectares from the previous year's deforestation of 257,384 hectares. Deforestation occurred across all major islands in Indonesia.

Deforestation increased in Kalimantan and Sumatra, while deforestation decreased in Sulawesi, Papua, the Maluku Islands, Java, Bali, and Nusa Tenggara (Simontini, 2024)

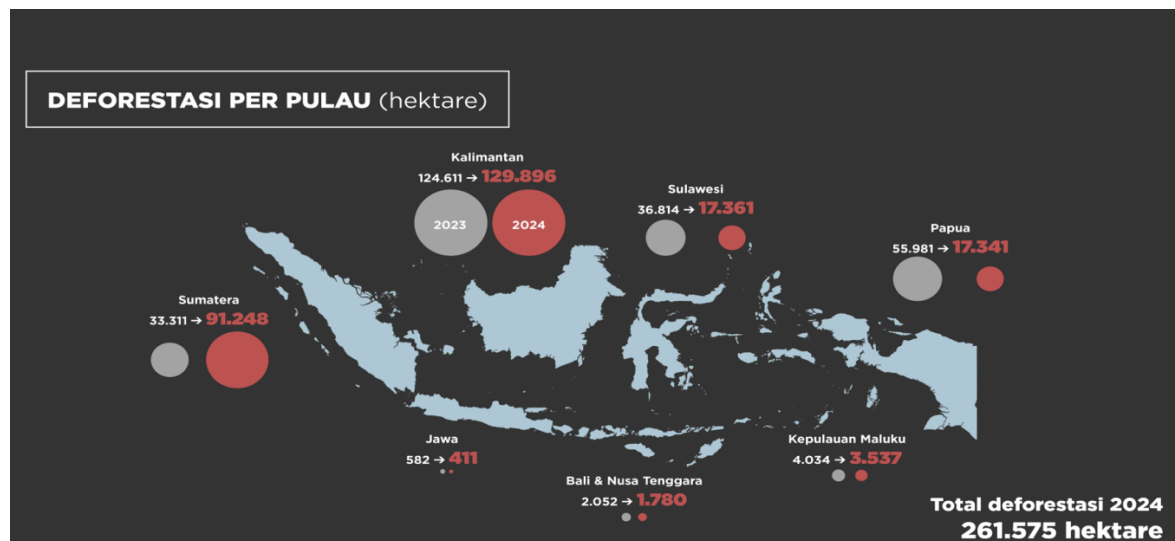


Figure 1. Deforestation in Indonesia in 2024

A company today cannot be said to be good and successful in conducting its business merely by creating quality goods and services, but on the other hand, the company must become Corporate Citizens. (Kotler, et.al, 2005), where the company has and is able to exercise rights and obligations towards the government. The rights and obligations referred to are not only limited to the aspect of tax compliance, but also contribute to the overall development of the nation, by applying the concept of sustainable development. This is where companies are required to carry out Social and Environmental Responsibility (TJSL) or commonly known as Corporate Social Responsibility (CSR).

Understanding CSR consists of three important elements, namely economic growth, environmental protection, and social equity (The Triple Bottom Line in 21st Century Business) (Brundtland Report, 1987). In understanding the concept of CSR, it will lead to 3P obligations, which stands for Profit, Planet, and People, where a good company is not only concerned with mere economic profit (profit). However, they must also have a concern for environmental sustainability (planet) and community welfare (people). Of the three paradigms of CSR, the discussion in this paper will focus more on environmental sustainability, which is one of the fields that must be carried out by companies in an effort to save the environment, especially for companies that carry out business activities in the field of direct environmental use (companies). mining and oil) to prevent over-exploitation.

The company's goal in saving the environment through the CSR program is to ensure that companies that open businesses in Indonesia not only take and utilize all available resources, but also give/leave positive things in the area where the company conducts its operations. for the protection of the environment. Based on the foregoing, it is concluded that this article will examine various CSR legislative regulations on environmental management and maintenance in Indonesia, as well as CSR implementation, particularly for Indonesian mining and oil firms.

Legal framework for implementing corporate social responsibility to save the environment in Indonesia companies

Before analysing the legal requirements in Indonesia governing the implementation of CSR obligations, we shall first define the company. The most obvious objective of establishing a corporation is to make a profit (Profit Oriented), so that the firm's activities are carried out in an organized and transparent manner. According to Law Number 8 of 1997 on Corporate Documents, a company is defined as any type of business that is carried out permanently and continuously for the purpose of profit, whether carried out by individuals or business entities in

the form of legal or non-legal entities, and is established and domiciled on Indonesian territory. Meanwhile, Law Number 3 of 1982 about Compulsory Company Registration defines a company as a profit-generating commercial entity founded and operating inside the territory of the Unitary State of the Republic of Indonesia. The definition of the corporation in the two statutes is nearly identical, and what is of concern is the obvious purpose of seeking profit; nevertheless, even if seeking profit, certain earnings must be set aside in the context of implementing CSR.

The juridical basis or legal basis for CSR in Indonesia is contained in several laws and regulations and government regulations as implementing regulations for the law. In more detail will be presented as follows:

Law Number 40 of 2007 concerning Limited Liability Companies

In Article 74 of the Limited Liability Company Law, there are specific requirements addressing CSR, and the responsibility applies not only to firms whose operations are directly tied to natural resources, but also to companies whose operational activities are not. Khairandy defines "Companies that carry out their business activities in the field and/or related to natural resources" as companies whose business activities manage and utilize natural resources, as well as companies whose business activities do not manage or utilize natural resources but have an impact on the function of natural resources:

1. Companies with natural resource related business activities must prioritize social and environmental responsibility.
2. The Company's Social and Environmental Responsibility is budgeted and estimated as costs, and implemented with propriety and justice.
3. Companies that fail to comply with the duties outlined in paragraph 1 may face sanctions under relevant laws and regulations.
4. Government rules govern additional measures related to social and environmental responsibility.

Despite the fact that this law stipulates that corporations must adopt CSR and specifically discusses repercussions for those that do not, there is no additional discussion of the punishments that would be enforced on those that do not. Meanwhile, the provisions governing the amount of CSR charged to the company's earnings are carried out in accordance with the company's propriety and fairness. In general, the provisions for implementing CSR in this law seek to foster a harmonious and balanced interaction with the environment, local values, norms, and culture.

Law Number 25 of 2007 concerning Investment

Furthermore, CSR regulations are controlled under Law Number 25 of 2007, covering Investment Article 15 b, which specifies that "Every investor is obligated to carry out CSR." This law also specifies that every investor is required to conserve the environment and use non-renewable natural resources, which applies to all investors, domestic and foreign. In contrast to the CSR rules in the Limited Liability Company Law, which do not govern sanctions, this Investment Law establishes sanctions for investors who fail to comply with the CSR provisions.

1. Administrative punishments include written warnings, restrictions, freezing of corporate activities, and revocation of investment facilities.
2. In addition to being subject to administrative sanctions, other sanctions may also be imposed in accordance with invitation terms.

Law 23 of 1997 and Law 32 of 2009 on Environmental Protection and Management.

In this law the protection and management of the environment is regulated in Articles 67 and 68, which read as follows:

Article 67: Everyone is responsible for preserving environmental functioning and preventing pollution and/or

environmental damage.

Article 68: Every person who carries out a business and/or activity is obliged to:

1. Businesses must provide accurate and timely information about environmental protection and management,
2. Ensure sustainability of environmental functions, and
3. Adhere to environmental quality standards and damage criteria.

In this law the implementation of CSR is emphasized that the implementation of these obligations is not only intended for companies/companies and legal entities, but also for everyone who conducts business activities. However, the technical provisions for the implementation of CSR are not regulated and the scope of its implementation has not been regulated.

Law Number 22 of 2001 concerning Oli and Gas

In this law, provisions regarding saving the environment are regulated in Article 40 which consists of six paragraphs, and is described as follows:

1. The Business Entity or Permanent Establishment ensures compliance with applicable rules and regulations, as well as the use of sound engineering principles.
2. Business entities or permanent establishments must ensure occupational safety and health, environmental management, and compliance with applicable laws and regulations in oil and gas business activities.
3. According to paragraph (2), environmental management entails preventing and controlling pollution, as well as recovering from environmental damage caused by mining operations.
4. According to paragraph (2), environmental management entails preventing and controlling pollution, as well as recovering from environmental damage caused by mining operations.
5. Article 5 requires commercial Entities or Permanent Establishments conducting Oil and Gas commercial activities to prioritize local labor, goods, services, and domestic engineering and design capabilities in a transparent and competitive way.
6. A Government Regulation will govern provisions related to occupational safety and health, as well as environmental management, as mentioned in paragraphs 1 and 2.

Although this law does not specifically include CSR, it does clearly imply the need to manage and protect the environment following the implementation of oil and gas industry operations. Not only for the environment, but also to benefit the surrounding community, thereby fulfilling the definition of CSR in the three Ps: profit, people, and planet.

Government Regulation Number 47 of 2012 addresses social and environmental responsibility for limited liability companies.

This provision implements Article 74 of Law Number 40 of 2007 regulating Limited Liability Companies. According to Article 2 of this regulation, CSR is an obligation for firms that conduct business activities in the field and/or related to natural resources in accordance with the law, so that every company as a legal person is responsible for implementing CSR. However, for the amount of the CSR budget, there is no provision in this regulation. In Article 5 paragraphs (1) and (2) the implementation shall take into account decency and fairness in drawing up budgets and activity plans.

Law Number 19 of 2003 on State-Owned Enterprises and Minister's Regulation PER-05/MBU/2007 on

Partnership Programs for BUMN, Small Business, and Community Development.

Article 2 regulates CSR provisions, stating that Perum and Persero are required to follow this regulation, and Limited (private) companies can use this rule as a reference with the approval of the General Meeting of Shareholders (GMS) prior to implementing a Community Development program that can be implemented throughout the Republic of Indonesia.

In addition, Article 9 states that the Community Development Fund can be distributed in the form of assistance for victims of natural disasters, education and/or training, health improvement, development of public facilities and/or infrastructure, places of worship, nature conservation, and social assistance for poverty alleviation, as well as assistance for education, training, apprenticeship, marketing, promotion, and other forms of assistance related to efforts to The maximum amount is 4% (four percent) of the previous fiscal year's net profit after tax, as specified in Article 8. Meanwhile, Limited Liability Companies are not obligated to have the same budget, but may utilize this clause as a guideline.

The company's implementation of corporate social responsibility in the context of environmental management and rescue.

In this study, more focused companies are those that engage in oil exploitation and are directly connected or tied to natural resource management. Several mining and oil companies have implemented CSR in the context of environmental management, including Kaltim Prima Coal, Adaro Indonesia, Kideco Jaya Agung, Arutmin Indonesia, Trubaindo Coal Mining, Mandiri Inti Perkasa, Indobara Kalimantan, Bharinto Ekatama, Mahakam Sumber Jaya, Multi Hope Main, Berau Coal, and many others.

The typical spend for CSR varies according to the company's ability. According to extant statistics, the company's budget for CSR implementation ranges between 600 million and 95 billion Rupiah. Meanwhile, the scope of the company's activities/programs in implementing CSR is the capacity building of the village government and the community; sanitation and public health; agribusiness development; nature and culture conservation; the construction of water treatment ponds in each mining area; village lighting, and much more (ESDM, 2022).

ISO: 26000 serves as an international standard for the application of Corporate Social Responsibility. The regulation for ISO activities in CSR stems from the widespread idea that CSR is critical to the survival of an organization. This agreement was expressed in two sessions, the 1992 "Rio Earth Summit on the Environment" and the 2002 "World Summit on Sustainable Development (WSSD)" held in South Africa.

ISO: 26000 defines social responsibility as an organization's duty to consider the impact of its actions and operations on society and the environment, evidenced by transparent and ethical behavior, as follows:

- a. Supports sustainable development and community welfare;
- b. Considers stakeholder interests;
- c. Comply with applicable laws and international regulations.
- d. Integrate into all organizational activities, including products and services.

In addition, several recorded oil companies have carried out CSR activities, with various programs Apexindo they have implemented. For example, Antam has carried out various CSR programs in terms of saving the environment such as carrying out programs related to environmental issues that have been carried out in a sustainable manner since 2015, Antam Company won various awards in the environmental management program, including a Green Proper rating for West Kalimantan Bauxite UBP and Precious Metals UBPP, as well as two Blue Proper ratings for Southeast Sulawesi Nickel UBP and North Maluku Nickel UBP. In 2021 (PT. Antam Report, 2021), PT. Apexindo Pratama Duta Tbk also organizes numerous environmental initiatives, and when carrying out CSR activities, it carefully considers the needs of the community and the surrounding environment. The Company also always incorporates the surrounding community in carrying out CSR activities, with the purpose of the community participating in owning and being accountable for the

success and sustainability of Apexindo's CSR program (PT. Apexindo, 2021). PT Bukit Asam Tbk also carried out similar programs, such as the Bara Lestari Urban Village program, in which 1,128 Heads of Families or 4,512 residents were relocated from slum areas to livable areas, and the area that was previously a dense slum settlement was converted into an open space. Green as a zoo and jogging track (PT. Bukit Asam, 2021).

The following data will submit an assessment of the company's performance on compliance in the context of maintaining and saving the environment carried out by the Ministry of Environment and Forestry for the period 2020-2021, namely the Company Performance Assessment Program/Business Activities in Pollution Control within the Prokasih Scope of Activities (Rahman, 2020). Proper is now the Ministry of Environment and Forestry's main program, overseeing legal compliance for firms and/or actions in environmental management efforts (as controlled by Minister of Environment and Forestry Regulation Number 1 of 2021).

The rating assessment indicators are converted using five colours, namely Gold, Green for ratings exceeding compliance, Blue for compliance, and Red and Black for non-compliant companies, which will be described in detail in the following table:

Table 2. Assessment Criteria for Environmental Management Legal Compliance (Hardjasoemantri, 2006) [13]

Number	Colour	Proper Assessment Criteria
1	Gold	Proper participants who exceed legal compliance that meet the provisions of the Phase III Assessment (Article 28 of the Minister of Environment's Decree Proper) for Proper Gold Candidates who have gone through the stage II assessment process or achieved a green rating in the Proper stage II assessment.
2		Proper participants who exceed legal compliance who have complied with the provisions of the Phase II Assessment (Article 23 of the Minister of Environment's Decree Proper) for Proper Green Candidates who have achieved a compliance rating (blue) in the Phase I assessment, in the Proper assessment stage.
3		Proper participants who have made efforts to manage the environment in line with applicable rules and regulations in the Proper stage I evaluation.
4		Proper participants whose environmental management efforts do not comply with the provisions of applicable laws and regulations in the Proper stage I evaluation.
5		Proper Participants who conduct acts or omissions that produce pollution and/or environmental damage in the Proper stage 1 assessment

The following is presented in turn in the table 3 and table 4 data regarding PROPER compliance for 2021-2024 and the number of companies showing the level of compliance along with an analysis of the percentage of compliance.

According to the available statistics, 2,593 (Two Thousand Five Hundred Ninety-Three) participating organizations will have their environmental management performance evaluated in 2021. The results of the evaluation of the company's environmental management performance in 2021, which was carried out on 2,593 (Two Thousand Five Hundred Ninety-Three) companies consisting of 299 types of industries, revealed a compliance level of 75% with the following rankings:

Table 3. Determination of Proper Ranking for the 2021-2024 period (Decree by the Minister of Environment and Forestry, 2021)

Year	Participant	Gold	Green	Blue	Red	Black
2021-2022	3.200	51	170	2.031	887	2

2022–2023	3.741	79	196	2.131	1.077	0
2023–2024	4.495	85	227	2.649	1.313	16

Table 4. Number of PROPER Participants and Compliance Performance 2021–2023

Year	Number of Participants	Compliant Rank (Gold, Green, Blue)	Number of Compliant	% Compliant	Number of Non-Compliant (Red, Black)	% Non-Compliant
2021–2022	3.200	Gold: 51, Green: 170, Blue: 2.031	2.252	70.4%	Red: 887, Black: 2	27.8%
2022–2023	3.741	Gold: 79, Green: 196, Blue: 2.131	2.406	64.3%	Red: 1.077, Black 0	28.8%
2023–2024	4.495	Gold: 85, Green: 227, Blue: 2.649	2.961	65.9%	Red: 1.313, Black: 16	29.6%

From the table number 3 the data obtained The number of participants increased from 2,593 in 2021 to 3,200 in 2021-2022 and increased by 4,495 in the 2023-2024 period, this shows an increase in company awareness of the importance of environmental management, expansion of the scope of industrial sectors and PROPER supervision areas, and the consistency of the Ministry of Environment and Forestry in building a data-based evaluation system. Meanwhile, regarding the percentage of environmental compliance, there was a decrease in the level of compliance from 75% in 2021, to 64.3% in 2022, and increased slightly again to 65.9% in 2023. This can be interpreted as the large number of new participants who are still in the early stages of compliance (blue), tightening of assessment methods and the addition of beyond compliance criteria which caused many companies to drop in ranking. For the increase in the number of red and black ratings, from 887 to 1,313 companies for the red rating, and for the black rating jumped in 2023 after zero in 2022, with 16 companies violating serious laws. The analysis of the data is that technology-based law enforcement and monitoring have begun to effectively reveal previously hidden violations and the still weak awareness of some companies towards the ISO 14001-based environmental management system (EMS). So it can be concluded from the analysis of the table that there is a tendency for the number of participants to increase, but the ratio to compliance is stagnant. This indicates that quality does not always follow quantity, so a more effective coaching system is needed.

In greater depth, Thomas C. Beierle identifies three (three) advantages of an information disclosure strategy: normative, instrumental, and substantive benefits. These will be explained in the following manner: (Beierle, 2003)

- Normatively, the advantages of information sharing as a way to acknowledge and uphold human rights to a safe and healthy environment. In order to survive, the community is entitled to information about the environment.
- Providing correct facts and information through substantive disclosure might result in a "Discourse" that all parties involved can discuss together.
- From an instrument perspective, it is thought that if information is disclosed to promote the firm's environmental performance, the company will comply and change its behavior.

Implementation of CSR and Environmental Protection

Corporate Social Responsibility (CSR) has become an essential part of modern corporate governance, especially in extractive sectors such as the oil and gas industry. In Indonesia, exploitation of natural resources by oil companies often causes serious ecological impacts, such as deforestation, air and land pollution, and social conflicts with indigenous communities. In this context, legal policies related to CSR, as stated in Law No. 40 of 2007 concerning Limited Liability Companies and its derivative regulations, have a strategic role in encouraging active corporate roles in saving the environment. In Indonesia, oil companies are encouraged not only to focus on profits but also to actively participate in environmental restoration and community empowerment. Next, as shown in the attached table, we will discuss a number of CSR initiatives undertaken by some of the largest oil companies in Indonesia and their positive impacts on socio-economic and environmental factors:

Table 5. CSR Programs of Oil Companies and Their Positive Impacts

Company	Program & Location	Program Focus	Positive Impact
Pertamina Hulu Energi	Mangrove Conservation, Sei Nagalawan	Coastal rehabilitation & blue carbon	Mangrove cover increased from 60% to 84% (2020–2023)
Medco Energi Internasional	Reforestation of Exploration Area, South Sumatra	Land reclamation and reforestation	300 ha of degraded land rehabilitated with endemic tree species
Pertamina RU IV Cilacap	Biogas for Farmers – Cilacap	Renewable energy & organic waste	40% reduction in livestock waste & provision of clean energy
Vico Indonesia (PHM)	Adiwiyata Schools, East Kalimantan	Environmental education in schools	10 schools achieved national Adiwiyata (Green School) status
Chevron Pacific Indonesia	Clean River Program – Riau	Watershed rehabilitation & domestic waste	Improved water quality and high community participation

From the data above, it is evident that CSR programs implemented by oil companies in Indonesia are not merely symbolic, but rather provide tangible contributions to environmental improvement. Mangrove conservation and reforestation programs demonstrate increased vegetation cover and ecosystem recovery. Furthermore, CSR programs focusing on renewable energy and waste management deliver socio-economic value to local communities. Educational approaches such as green school programs play a key role in fostering a sustainable environmental culture. The success of these programs depends on collaboration with communities, data-based evaluation, and integration with the Sustainable Development Goals (SDGs).

CSR by oil companies in Indonesia has proven effective in supporting environmental conservation when conducted in a planned, sustainable, and community-inclusive manner. Successful CSR models are typically participatory, evidence-based, and incorporate monitoring technologies. In the future, CSR programs should be strengthened through regulations emphasizing impact accountability and integration with national environmental policies.

Law Number 40 of 2007 on Limited Liability firms is the first specific legislative basis mentioning CSR as a requirement for firms involved in or related to natural resources. Furthermore, Law Number 32 of 2009 on Environmental Protection and Management highlights the need of non-state actors in preserving environmental quality. With this rule, CSR is no longer viewed as a philanthropic activity or business promotion, but rather as part of a company's legal obligation to contribute to environmental and social sustainability.

According to BAPPENAS (2022), CSR contributions to the environmental sector are only around 12–15% of the total national CSR funds. The sectors that receive the most CSR funds are education and basic infrastructure. Environmental CSR is mostly carried out by large companies in the energy, forestry, and mining sectors.

The effectiveness of environmental CSR in Indonesia can be analysed from several dimensions: regulatory, implementation, and its impact on society and ecosystems:

Regulatory Dimension

Normatively, environmental CSR obligations have a legal basis. However, the legal approach used is still declarative and lacks coercive power. There are no clear sanctions for companies that do not implement CSR, and there is no standardized national CSR impact audit or reporting mechanism. This causes the effectiveness of CSR legal policies to be limited, especially in binding large-scale companies that have the potential for high ecological impacts.

Several regions have tried to respond to this through Regional Regulations (Perda) that require companies to prepare measurable CSR plans and report them periodically. However, the implementation is still uneven and highly dependent on institutional capacity in the regions.

Implementation Dimension

Based on the report from the Ministry of Environment and Forestry through the PROPER program (Company Performance Rating Assessment Program in Environmental Management), it can be seen that there is an increase in the number of companies achieving green and gold ratings every year. In 2023, out of 4,495 PROPER participating companies, 312 companies will be ranked Green and Gold, indicating the existence of beyond compliance initiatives or environmental innovation in company operations.

Some examples of successful CSR implementation include:

1. Pertamina Hulu Energi with a mangrove rehabilitation program in Sei Nagalawan.
2. Medco Energi Internasional through reforestation of former oil and gas exploration areas in South Sumatra.
3. RAPP (APRIL Group) with the Fire-Free Village program which reduced forest fires by more than 80% in assisted villages.

However, in general, most CSR programs still do not have a long-term impact. Many companies do not have baseline environmental data before implementing CSR, making it difficult to measure the extent to which the program is effective in improving environmental conditions.

Impact on Society and Ecosystem

The effectiveness of CSR can be seen from the extent to which it creates measurable ecological and social impacts. A well-planned CSR program can improve vegetation cover, reduce carbon emissions, reduce water pollution, and create sustainable economic alternatives for surrounding communities. Programs based on community participation, such as community-based conservation or agroforestry, have proven to be more durable and have a wider impact.

However, there are still many companies that only focus CSR on symbolic activities such as seasonal tree planting or short education without sustainability. Such programs tend to be ineffective because they do not touch the root of ecological problems, and do not create long-term behavioral changes.

CSR has great potential to become a strategic tool in environmental protection in Indonesia. However, its effectiveness is highly dependent on the quality of regulations, political will, institutional capacity, and

corporate integrity in designing and implementing programs. Improvement of the environmental CSR reporting system, strengthening of legal aspects, and public involvement in monitoring and assessing the impact of CSR objectively and participatively are needed.

CONCLUSIONS

In general, in Indonesia, legal regulations regarding CSR are quite complete in terms of obligations, scope and technical implementation, although these regulations have not yet become a single unit and integrated. Efforts made by companies, especially oil companies in the context of implementing CSR in terms of saving the environment, have been carried out by various companies, and have had a fairly good impact on the environment and society. It is evident from the results of the Proper assessment that it becomes information for all stakeholders on a good reputation for companies that care about saving the environment.

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