



Implementing Law Enforcement to Corporate Social Responsibility (CSR) Violations by Companies

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Abstract

All parties, both government and non-governmental, such as company multinational and non-governmental organizations, must work together to realize this global agenda, reach SDGs goals and targets, and implement sustainable development. The company focuses on sustainable development issues Because of Regulation Presidential Decree No. 59 of 2017 concerning the Implementation Achievement of Sustainable Development Goals. Following Constitution Number 40 of 2007 concerning Limited Liability Companies, liability answer social (CSR) is an obligation company to society. In this matter, the government is expected to keep driving the business world to implement CSR correctly, appropriately, and appropriately with purpose. Using data collection analysis and qualitative research, this paper aims to explain how the company implements CSR and how CSR violations cause punishment to the company. This research shows that the company must not quite adequately answer social (CSR) questions in the right way to the needs of society. In implementing activity responsibility, the company will get a consequence law in the form of sanctions if every regulation implementation of TJSL is violated. The provision of sanctions is under legislation that has been determined so that the company can comply with obligations that should be done to improve the public's welfare.

Keywords: Responsibility, CSR, Legislation

Introduction

The objective of a country is to increase the welfare of society. The opening of the 1945 Republic of Indonesia Declaration Law states that Indonesia was founded for four purposes: to protect Indonesian nation and all spilled Indonesian blood, to increase the welfare of society, to improve life in the nation, and to contribute to a world order based on freedom, peace, and social justice.

Policy building in Indonesia uses draft development national moment. To optimize village community welfare, the group public within the area's boundaries that have authority use arranges interest in the government, needs inhabitant local, rights origin suggestion, or respects traditional in system Indonesian governance. The meeting held in New York, USA, on 25-27 September 2015, entered the SDGs era. After the agreement SDGs document, representatives from 193 countries attended the ceremonial event validation documents in New York on August 2, 2015. Documents said, which is known as "Reshaping Our World: The 2030 Agenda for Sustainable Development" or "Transforming Our World: The 2030 Agenda for Sustainable Development ", in official adopted by UN member states. Sustainable Development Goals between 2016–2030 are set as a method for reach sustainable development by the whole world by 2015. At the moment this becomes clearer Again for reach Goals and Objectives of SDGs.

Sustainable Development Goals (SDGs) consist of 17 and 169 targets covering issues like poverty alleviation, health, education, gender equality, energy clean, growth economy, and action climate (Fonseca et al., 2020) . SDGs also focus on education quality, life health and prosperity, gender equality, clean water and adequate sanitation, clean and affordable energy, jobs and growth viable economy, innovation industry, reduction gap, and development of sustainable cities and settlements.

To achieve SDGs targets by 2030, the company must ensure to enter related obligations with SDGs issues to report sustainability. This is because implementing SDGs will increase sustainability practice business companies and allow them to increase availability source Power nature. No only responsible government answer for build a country, but every responsible citizen answer fully for increase welfare social and quality life they. 3 groups that are very need in development a country is government, citizens, and the business world. Companies are very help increase independence financial (economic). (Tao & Song, 2020)

Problem not quite enough answer social company to stakeholders' interest keep going appear along development law company. The focus CSR activities are How company can behave momentarily operate business (Sam et al., 2024). Responsibility answer social corporate become more focus on aspects ethics in industrialized western countries has developing. While Therefore, the focus of CSR in Indonesia is still on increasing ability public.

Along with the emergence of the idea that business responsible answer for create norms, habits and good ethics besides chase profit financial. How to is with expanding territory and population company. The government cannot complete many problems, including limitations field work, high unemployment, and poverty. The problem of corporate social responsibility (CSR) towards stakeholders is the most important factor in the development process law company. In fact, CSR concentrates on how a company can operate its business. CSR is defined as effort Serious Company for finish problem social caused fully or partly by activity company (Fonseca et al., 2020) .

In this matter, the government expected Keep going drive the business world for implementing CSR correctly, and appropriately with purpose. However, the characteristics The main CSR is willingness, which has meaning No There is violence, and focuses on multiple

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stakeholders. Products the expected owned by the company that runs its economy in a way consistent with society. Furthermore, the company must take responsibility for social and legal aspects. Because CSR is resurrection expanding society policy macro and real with push norms and ethics for help fellow and equality social. integrated CSR with strategy company can help achievement objective development sustainable, not only for public but also provide benefit economy for Company (Deviandini et al., 2024).

According to Wordworth, the company must not answer socially enough. There are four reason company must do responsibility social, according to Wordworth. First, they must avoid image negative. Second, they must notice request field work and reaction environment. Third, they must get support from community, especially those who expect company there is. Lastly, they must ensure that they safe from disturbance environment during the production process and sustainability business. (Hermawan et al., 2023)

The main one that is usually associated with customer service (CSR) is as follows: First, the company can choose to do or Not do action to help overcome social and environmental problems in a voluntary way. Second, besides operating as business, company allocate part of the benefits he obtained for objective philanthropy, such as strengthening society and improving the environment.

Next, the idea that Company No must responsible on problem social like government is base CSR understanding. Business must active involved in sustainable development. The concept of CSR is also based on morals. Companies do not isolated or closed (Gong et al., 2021). The company does not only live in, but also live in its environment. Companies can survive and thrive because public places they operate give general infrastructure for life, like roads, transportation, electricity, blackouts, fire, and law and enforcement.

CSR is also growing from virtue to management. According to principle virtue, society does not have enough moral responsibility to help those who are lacking. In state system where guarantees social, health for parents, as well as unemployment allowance No there is help company like This very important and necessary. However, based on principle management, corporation positioned as trust public Because they own source large power usage they will impact big in society. (Hoang & Phang, 2023)

Modern corporations have various not quite enough answer, including fulfil not quite enough answer economy to the investor is responsible answer law with comply applicable laws, and responsibilities answer social.

Besides showing that an organization cares about social and environmental problems, CSR can also help sustainable development by balancing economic and social development with the protection of environment life. Now, organizations, especially business, trying for build trust and respond change with create and build programs that encourage not quite enough answer social

Develop wing social to public, this program become a parameter of concern organization. Care and development wing This No done in framework divide the "property" for pleasant Lots parties, but more on how push public for become care to environment social

together with organization. Therefore, harmonized relationships built by organizations will happen, which will profit the organization and society overall. If An organization succeeds in not enough social answer, that will own the "domino" effect that drives other organizations to do the same thing.

An organization does not only invest Money in not quite enough answer social; commitment This Already attached to the body and sustainability organization. In the end, it will interesting for everyone for discuss not quite enough answer social in life real. As per Law Number 40 of 2007 concerning PT, the basis law not quite enough answer social company (CSR) is as as follows: In article 1 number 3, Law Number 40 of 2007 concerning Limited Liability Companies stipulates: "Responsibility answer social and environmental is commitment company for participate in development economy sustainable with objective increase quality beneficial life and environment for company alone, community local, and society in general."

As law, UUPT does not discuss CSR issues in Indonesia in general comprehensive. As a result, no There is clear rules about method company can do activity connection community (CSR) in Indonesia. In addition knowledge and experience sufficient company, regulations must regulate CSR. With Thus, the Law Number 25 of 2007 concerning Investment Capital regulates not quite enough answer social companies in Indonesia. Law This confirms that investors must run a governance healthy company, respect custom customs culture, and do not quite enough answer social company for give security law.

According to Article 15 Letter b of the Law Number 25 of 2007 concerning Investment Law (UUPM), every Company responsible investment answer for carry out not quite enough answer social company. According to UUPM, they must build fair, balanced and appropriate relationships with local values, norms and culture. the above law can used as base law for implementing CSR in Indonesia. Because it has explained previously, the perpetrator business required for fulfil obligation social they. CSR is actually is part from ethics business that aims for profitable interested parties or stakeholders. However Thus, it is seen that a number of business No implement the program with Good.

The only one responsible entityanswer on preservation environment is government, which is also responsible answer for make supporting regulations action friendly environment. On the other hand, conflict environment considered originate from sector private solely (Rim et al., 2020). Because the company always interact with public in its business and is stakeholder oriented and free from coercion, characteristic The main CSR is willingness.

A companies must also own not quite enough answer law and social. The use of CSR is resurrection society that not only emphasizes ethics and norms for help fellow and equality social in strategy but also expand policy macro and real. The company participates in CSR initiatives to reach progress sustainability and demonstrates concern to public through balance advantages, social functions, and preservation environment (Taufiqurrahman & Sitepu, 2020).

Based on the previous explanation, Studies Aim To explain how companies implement Corporate Social Responsibility (CSR) implementation by companies, as well as How to sanction law to violate company CSR regulations. Therefore, the author do study more carry

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on with do study regarding Implementing Law Enforcement to Corporate Social Responsibility (CSR) Violation by Companies.

Literature Review

The research examines the evolution of Corporate Social Responsibility (CSR) clauses in investment agreements, highlighting a shift towards binding human rights and environmental obligations for investors. It argues that while progress has been made since 2012, further reforms are needed to ensure these obligations are legally enforceable and provide remedies for victims of violations. The study contributes to understanding transnational corporations' international responsibility concerning human rights. (Francis Maïnkade, 2023)

This study explores the impact of stakeholder pressure on environmental performance in Pakistan's manufacturing sector, revealing that such pressure significantly influences environmental practices. It also finds that environmental reputation and virtual CSR negatively moderate this relationship, while social reputation and green credit have a positive moderating effect. The research highlights the importance of integrating virtual CSR strategies and building strong reputations to enhance environmental performance in response to stakeholder demands. (Shahzad et al., 2024)

Research Method

Writer use study normative, in writing this use study bibliography and various secondary data like regulation law, decision courts, theories law, and opinion Bachelor. Research This use analysis qualitative, is techniques used in study law normative, which describes existing data in form statement than numbers. Legal studies normative learn principles law, system law, inventory law, law clinical, level synchronization law, comparison law, and history law. Study this also uses approach sociolegal.

Study This utilize second approach legislation (Statute Approach) and approach conceptual (Conceptual Approach), both of which reinforced by a socio-legal approach.

- a. Approach Statute Approach Method legislation Involves analysis of related laws and regulations with problem the law in progress handled. From the analysis this, a argument made to show that ongoing problem handled can completed. Approach conceptual (Conceptual Approach).
- b. On the conceptual approach This originate from perspective and theory knowledge developing law. The researcher uses understanding about second perspective and theory to make argument law and solve problem.
- c. Socio-legal approach. In the socio-legal method, it is handled problem social often cause socio-legal approach focuses on the relationship between law and individual or society. This is become common problems discussed including role institution or institution in enforcement law, effectiveness laws, compliance, and impact Constitution to problem social or on the contrary

One method used researcher for getting material law is study literature through study for getting material law. Research literature collects data with see literature, books, notes, and related reports with issues / topics discussed.

Results and Discussion

Forms of Implementation of Corporate Social Responsibility (CSR) by Companies

One of Lots not quite enough answer company to stakeholders interest or stakeholders are not quite enough answer social (CSR). "Stakeholders interest "is individual or group that can influenced or influenced by various policies, regulations, and decisions made by the company. The company shows that it is profitable business money and forms strong economic, social, and environmental connections. All holder share company must realize that CSR can help protecting human rights and the environment as well as public around.

Article 74 of Law No. 40 of 2007 concerning PT (hereinafter referred to as PT) abbreviated as UUPT) regulates responsibility social company, which previously known as CSR. Article the sounds as as follows: "The company that carries out activity business in the field and or related with source Power natural must carry out not quite enough answer social and environmental." In the exact meaning, CSR means the company responsible for supervising his efforts.

In accordance with applicable regulations, they responsible answer to the surrounding community location business them (Nadirah, 2020) . Based on Article 1 of Law No. 40 of 2007 defines a PT as a legal entity established based on agreement, to do activity business with basic capital divided in shares, and fulfill requirements set by laws and regulations implementation. Company TJSL arrangements Still there is and must be implemented, no care How effect bad results from activity business run by the company.

As a result, TJSLP was established by a number of laws, one of which is Law No. 40 of 2007 concerning PT. After the UUPT was passed, TJSL was changed become type company in the system Indonesian law. Purpose corporate TJSL settings aims to push growth sustainable economy to improve quality people's lives and the environment. This is done with profitable way company, community local, and community overall.

Article 74 concerning PT, Paragraph (1) stipulates that company that runs activity his efforts in the field source Power natural or related fields with source Power natural must carry out not quite enough answer social and environmental. With objective produce profit business, companies that work in the field source Power nature and/ or related fields with source Power natural can influence life public very local depends on the results nature and sustainability environment life. As a result, the company own mutual relationship profitable with society and its environment.

CSR is not only functioning as a tool for minimising negative company impact on the environment, but can also create mark social, economic and environmental for various group

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stakeholders interests. Good CSR practices can increase company connection with society, maintain legitimacy, and support sustainable development (Morozov et al., 2021) .

As a result, companies working in the field natural source power or related fields with him must do not quite enough answer social and environmental issues to increase the welfare community and preserve the environment. Paradigm not quite enough answer social and environmental company has amended by the previous PT Law; as as a result, the company must obey it in a way law.

1. PP Number 47 of 2012 concerning PT TJSL was created for carry out Article 74 of the Law on Limited Liability Companies, regulates that companies working in the field source Power natural or related fields own not quite enough answer social and environmental.
2. SDA Company or related fields have their own social and environmental obligations.
3. Plan Work annual company discuss responsibility social and environmental, which includes activities and funds required for fulfill it.
4. TJSL is regulated with ethics and justice.
5. Report annual company to list not quite enough answer social and environmental company for accountable to the GMS.
6. Sanctions for companies that do not do responsibility social environment.
7. Business in action friendly environmental and social can given awards by the government.

Companies can follow government regulations on sustainable corporate social responsibility and meet stakeholder needs as part of a good corporate governance commitment aimed at achieving justice and social welfare. Companies must carry out TJSL for guard connection. Good with the public around for its operation; can walk fluently without bothering the public.

Ideally, CSR is active and integrated can push development sustainable company, strengthening image, and improve Power competition brand. besides That Company will beneficial for society, environment, government and stakeholders interest others. Here is a number of stakeholders interests that will get benefit from CSR implementation:

1. Benefit for Company
Companies can obtain capital and develop and maintain source Power quality human being high, which ensures sustainability business. Besides get permission for doing activities in a way social, it also maintains and enhances reputation brand company.
2. Benefit for public
Corporate Social Responsibility (CSR) can increase the quality of life in society. Businesses notice public with do actions and policies that can increase welfare, quality life, and the competence of people in various place. Integrated CSR program can produce products and services quality, creating opportunity economy new, and increase standard life public (Licandro et al., 2023). Companies can help guard quality life overall in the long term by participating in effort maintenance environment. Get involved in effort preservation environment and maintenance means that company prevent disaster and minimize disaster The Company is expected to for increase quality society and environment with operate not quite enough answer social for increase source Power man

3. Benefit for government responsibility answer social (CSR) will allow government and business work the same for to fight social problems covering poverty, minimal education, and poor health access. With participate in CSR activities, government can more easily do his job for increase welfare its people. CSR activities can in the form of development responsible society answer.

The definition and benefits of CSR above clearly show that the success of CSR depends on the company's commitment to realizing CSR as a corporate cultural value. Companies that emphasize integrity and social values (Korea et al., 2025). Besides that incorporating social and environmental elements into plans to achieve competitive advantage and reporting to the public (so far, only financial statements have been reported). As a result, management company must give know his subordinates regarding CSR. Indonesian regulations, such as Gresik Regent Regulation No. 92 of 2021 concerning Guidelines Implementation of TSLP Gresik Regency, Article 5 paragraph (1) states that "Development program priority areas can be financed through the TSLP Program includes field:

- a. education;
- b. health;
- c. infrastructure and environment life;
- d. economy and empowerment public village / sub-district;
- e. social and religious;
- f. sports and arts culture; and g. field others." and Article 5 paragraph (2) "TSLP Program Planning as referred to in paragraph (1) is carried out through approach: program planning that recipients the benefits determined by the company."

With the example above, Responsibility Social Corporate Environment (TSLP) is a commitment company for supporting sustainable development with increased quality source power in the field economic, social and environmental with profitable way society, community local, and corporate in a way overall.

Legal Sanctions Against Companies that Violate Corporate Social Responsibility (CSR) Regulations

Welfare economy, justice social, and improvement quality environment is all CSR aspects at the moment. This is environmental label certification, which is given to companies that comply right basic humans and the environment from beginning until end of manufacturing process product, no impact negative on rights basic humans and the environment.

One method for measuring company success is with change report annual its profit - oriented finances. As a result, its success produce profit. No Again taken into account in develop existence company. On the other hand, one of the success factors in development existence company is implementing CSR, which is step for changing corporate image (corporation). Implementation of CSR in significant impact positive on performance finance (eg: Return on Equity, Return on Assets) and also increase satisfaction customer as well as reputation company (Christine Cicilia Saputra et al., 2024).

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Basically, TJSL means No only nature volunteer (voluntary), but also become obligation law for executed. As set up in regulation legislation, TJSL must implemented with Correct for reach objective norming. Therefore, shift from the concept that was originally voluntary or willingness heart become mandatory (mandatory) can impact evolution public (Rahmania, 2023) for. With thus arrangement towards CSR has carried out in Indonesia, namely Article 1 number 3 of the UUPT, regulates that *"The Company's commitment to Responsibility Social and Environmental is for participate in development economy sustainable with objective increase quality beneficial life and environment for the Company itself, the community local, and society in general."* Then Article 74 paragraph (1) states: *"The company that carries out activity his efforts in the field and/ or related with source Power natural must carry out Responsibility Social and Environmental."* Also, Article 15 letter b of UUPM, states *"Every investors have obligation in operate responsibility social company "*.

Besides that, the government set Regulation Government Number 47 of 2012 concerning (CSR) as response on the UUPT regarding TJSL, where *"Every company as subject law have not quite enough answer social and environmental."* This regulation obliges companies in Indonesia's territory to implement CSR to optimize development sustainability and well-being equitable society.

With consider not quite enough answer company to aspect economic, social and environmental, company committed to supporting growth sustainable economy. Responsibility answer social and environmental company is term for This. The triple bottom line approach combines three principle of development: sustainable benefits, protection and advantages used for manage good company.

If an area wants to increase its people's welfare, everyone should participate, including local businesses. Responsibility programs for social companies can increase the company's reputation and help the public.

According to Article 74 Paragraph (3) of the PT Law, companies that do not do not quite enough answer the charged sanctions. This means that companies that do not do it can charged sanctions by law others, such as Constitution Number 25 of 2007 concerning Capital investment.

Based on Article 34 UUPM, institutions can give administrative sanctions to companies that do not fulfil quite enough social requirements. The law should not only punish companies that do not fulfil quite enough social answers but also regulate and give incentive taxes and incentives to the companies that do it.

Although Law No. 32 of 2009 does not specify whether company must do not quite enough answer social to environment (CSR), Article 12 explains that utilization of natural resources is based on RPPLH. CSR environment life is a form of concern for the perpetrator industry to protect society and the environment from pollution and damage.

Perpetrator businesses recover damaged environments from related Company CSR initiatives with environment live. Because society traditionally considers environment natural as source livelihood, business must handle problem physical damage caused by surgery they.

A company has closed Because it allegedly pollutes the environment, but public keeps going claim. That impact the negative will felt for several year then. Damage environment also triggers change in structure social and cultural society, because values traditional focused on the preservation natural displaced by orientation economy and financial profit (Aptasari et al., 2024)

Therefore , the company is responsible for the impact of the environment and must consider and prepare all necessary tools and equipment to prevent environmental damage and pollution that will harm society. Based on regulation, the company that violates obligation service Customer (CSR) will be charged sanctions law. Here This is a number of base law that can used for violation CSR implementation:

1. UUPM No. 25 of 2007, Article 34 paragraph (1) states: *"Business entities or business individual as meant in Article 5 which No fulfil obligation as determined in Article 15 can charged sanctions administrative in the form of: a. warning written; b. limitations activity business; c. freezing activities business and/ or facility capital investment; or d. revocation activity dm/ or business facility capital investment."*

Besides the sanctions mentioned above, the sanctions civil No can apply in case This is because UUPM has not set clear rules about it, so that rule product law becomes No clear. Article 34 of UUPM paragraph 3 states, *"Apart from charged sanctions administrative, business entity or business individual can charged sanctions other in accordance with provision regulation legislation"*.

2. Regulation Gresik Regent Regulation Number 92 of 2021 concerning Guidelines Implementation Responsibility Social and Environmental Affairs of Companies in Gresik Regency, Article 24 (1), namely: *"Companies that do not carry out and/ or No report TSLP, subject to sanctions administrative "*. And contained in Article 24 paragraph (2) reads *"Sanctions administrative as referred to in paragraph (1), in the form of: a. warning written; b. freezing permission; and c. revocation permission."*

TJSL obligations are also regulated in other related regulations industry, environment, competition business, rights basic human, forestry, employment, state-owned enterprises, resources water power, and mining (Budiman et al., 2020) . The company does not only considered as subject but also has not quite enough answer law Because obligation the law for implementing TJSL according to law. The sanctions stipulated in Constitution usually associated with prohibition, command (obligation), or obligations. As a result, the company own obligation law for apply sanctions regulated therein. Sanctions on violation General TJSL obligations related with prohibition, command, or obligations that are regulated in Constitution (Mappong, 2023) . Sanctions are also used for force people to comply law, providing punishment for those who violate it. This will show how much effective and efficient law. Sanctions Finally make many people reluctant to violate Because threat sanctions deter them from violation Again.

The company is responsible answer for increase level of welfare in society . To reach objective this, company must do not quite enough answer social company according to law. This will allow for improved fieldwork and help others to the state and society. If they do it, they will impact society negatively Because they No increase welfare public.

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Besides It has been clear that violate not quite enough answer social companies violate law. The company tries maximize profit economy. Responsibility answer social company only will become moral guidelines for doing in a voluntary way, unlike business main company. for reason this, sanctions very important in fulfil not quite enough answer social company. The company must fulfil not quite enough answer social, according to UUPM and UUPT. The sanctions regulated generally nature administrative, such as reprimand or revocation permission, but No There is sanctions strict criminal penalties for CSR violations (Kurniawan & Disemadi, 2020) .

After the company decide that they must fulfil not quite enough answer social to society, companies that do not do it should accept sanctions hard, especially to employees who live nearby Company. According to Article 74 Paragraph (3) of the Law Number 40 of 2007 concerning Limited Liability Companies, companies which are not do not quite enough answer social and environmental must charged sanctions. In other words, the Law Number 25 of 2007 concerning Capital Investment Punishes companies that ignore not quite enough answer social.

Legal Basic of CSR

Various regulation arrange not quite enough CSR company responsibilities, such as:

1. Limited Liability Company Law Number 40 of 2007 (UUPT). PT is a legal entity formed through agreement and do activity business with basic capital divided in shares, according to Article 1 number 1 of UUPT. In addition that, they must comply laws and regulations its implementation. according to with number 3 article 1 UUPT. *"Responsibility answer social and environmental is commitment company for play a role as well as in development economy sustainable increase quality useful life, good for company alone, community local, as well as society in general "*.
In Article 74 of the UUPT, the responsibility answer social and environmental company regulated, among others: *"Companies that carry out activity his business in the field and/ or related with source Power natural own not quite enough answer social and environmental This."* Companies that use and manage source Power natural for its operation called as "a company that runs activity his efforts in the field source Power nature ", while "the company that runs activity his related business with source Power nature" is companies that do not to take advantage of and not to managed source Power nature, but activity his efforts influence balance source Power natural for operating.
2. Constitution Number 25 of 2007 concerning Capital Investment: Article 15 letter b of Law Number 25 of 2007 stipulates that every investors must do not quite enough answer social and environmental, which is meant with not quite enough answer social and environmental is: *"Responsibility" inherent responsibility to every company investment for still grow harmonious, harmonious and appropriate relationships with environment norms, values, and culture public local "*. Besides that, Article 16 of Law No. 25 of 2007 stipulates that responsible investors answer for guard environment. If they No do it, they will charged administrative punishment in harmony with Article 34 because ignore not quite enough answer social and environmental they include: Warning written; Restrictions activity

business; Freezing business and/ or facility capital investment; Revocation activity business and/ or facility investment. In addition punishment mentioned, there is sanctions addition like provision the legislation contained in Article 34 paragraph 3 of the UUPM.

3. Constitution Number 32 of 2009 concerning Protection and Management Environment Life, article 68 states: for everyone who does business and/ or activity own obligation that is:
 - a. Convey precise, accurate, open and precise explanation time about control environment life and protection;
 - b. Guard continuity environment nature; and
 - c. Comply standard standard quality environment alive and/ or standard pollution environment life.
4. In Article 4 of PP No. 47 of 2012 concerning TJSL. *"Explaining following budget base company, responsibility answer social and environmental implemented by the Board of Directors following plan Work annual company after get Board of Commissioners approval or Meeting General Holder Shares (GMS). Plan Work annual company load plan activities and budget required for implementation not quite enough answer social and environmental"*.
5. Presidential Decree No. 59 of 2017 concerning Implementation Achievement Sustainable Development Goals. Article 2 paragraph (1) namely: *"In Long Term Development Plan Intermediate National 2015–2019, target national the 2017–2019 period is set with Regulation President this, which is in harmony with TPB as listed in the Appendix and is an integral part of Regulation President This "*.
What is meant by TPB is: *"The objectives of TPB, as stated in verse (1), is for ensure improvement welfare economy society, sustainability life social society, quality environment life, development inclusive, and the implementation of capable governance guard quality life from generation to general"*
And article 3 letter b targets national as meant namely: "as reference for Mass organizations, philanthropists, business actors, academics and stakeholders interest others that will compile planning, implementation and monitoring as well as TPB evaluation".
6. Regulation Government Regulation No. 93 of 2010 concerning Donation Countermeasures Disaster National, Donation Research and Development, Contributions Educational Facilities, Donations Coaching Sports, and Infrastructure Development Costs Social That Can Deducted From Income Gross. Based on Article 1 states that: Donations and/ or costs that can be incurred reduced from income gross for count income hit tax for must tax including:
 - a. Donation in frame countermeasures disaster national is donation for disaster victims national given in a way direct or No direct by the disaster management agency disaster or the party that has accept permission from authorized party in raise funds for disaster relief disaster;
 - b. Donation in research and development donation for project research and optimization = across the board Republic of Indonesia which is given through institution research and development;
 - c. Donation facility education, in the form of facility education provided by the institution education;

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- d. Donation coaching sport is intended donation for foster, develop and coordinate a or combination organization branch sport achievements delivered through institution coaching sports; and
- e. Cost development infrastructure social is cost incurred for build facilities and infrastructure of a nature non-profit and beneficial for public general.

Conclusion

Law No. 40 of 2007 concerning Limited Liability Companies, previously known as Responsibility Social (CSR), defines CSR as an obligation company to help the surrounding community location his business following applicable regulations. With the hope that the company will help society, the environment, government and stakeholders interest others. Gresik Regent Regulation No. 92 of 2021 Concerning Guidelines Implementation of TSLP in Gresik Regency, Article 5 paragraph (1) states: form application that can carried out by the company. "The development program priority areas can financed through the TSLP Program, including the fields:

- a. education;
- b. health;
- c. infrastructure and environment life;
- d. economy and empowerment public village / sub-district;
- e. social and religious;
- f. sports and arts culture; and
- g. field other."

The company participates in sustainable development to increase economic, social, and environmental quality of life. This will benefit the company, local community, and community overall.

This is in connection with the formation of UUPT, which states that "Social and Environmental Responsibility is the Company's commitment to play a role as well as in the development of a sustainable economy." Besides that, based on PP Number 47 of 2012 concerning TJSL, the Indonesian government requires companies operating in the territory of Indonesia to implement CSR to increase welfare society and development sustainability. Suppose the company violate CSR obligations as regulated in Law No. 25 of 2007 concerning UUPM and Gresik Regent Regulation Number 92 of 2021 concerning Guidelines Implementation Corporate Social and Environmental Responsibility in Gresik Regency. In that case, companies will punished following the regulations said. The company must carry out sanctions containing obligations to implement TJSL. They are also used to push somebody to comply with regulations and prevent them from doing it Again

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