

## JURIDICAL REVIEW OF THE IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN THE PERSPECTIVE OF COMMUNITY EMPOWERMENT

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### ABSTRACT

This research discusses environmental social responsibility or Corporate Social Responsibility (CSR), which has become a global issue and has received wide attention from various stakeholders. Many companies in Indonesia, including PT Japfa Comfeed, need to be fully aware of the importance of social and environmental responsibility. This research aims to understand the implementation of CSR programs at PT Japfa Comfeed and its relation to improving the social welfare of the surrounding community. The method used is an empirical juridical approach, which is an approach based on applicable Law and the reality of practice in the field. The study results show that the implementation of CSR at PT Japfa Comfeed benefits the social conditions of the surrounding community, even though the implementation could be more optimal. This is due to unclear legal regulations, so practical guidelines are needed to avoid causing various interpretations. In conclusion, CSR at PT Japfa Comfeed must be carried out continuously to ensure maximum benefits for all parties, especially those needing attention and support.

**Keywords:** Corporate Social Responsibility (CSR), Empowerment, PT Japfa Comfeed.

### Introduction

Corporate Social Responsibility (CSR) has become an increasingly important topic in the global context. CSR includes the Company's efforts to contribute to sustainable economic development by paying attention to the impact of business activities on society and the environment (Porter, 2011). In recent decades, pressure on companies to conduct CSR has increased with public awareness of greater social and environmental responsibility. CSR is not only seen as a moral obligation but also as a business strategy that can strengthen the Company's image, increase consumer trust, and create long-term value (A. et al. M. Carroll, 2010). In the global context, developed countries have implemented strict CSR standards. In contrast, in developing countries, CSR implementation is often faced with various challenges, including unclear regulations

and a need for corporate awareness (Jamali, 2018). Corporate Social Responsibility (CSR) is a company's responsibility for its business activities' social and environmental impacts (Visser, 2021). CSR is regulated by various regulations in many countries, emphasizing the importance of companies focusing on profits and contributing positively to society. In Indonesia, CSR implementation is mandated by Law No. 40 of 2007 concerning Limited Liability Companies, specifically Article 74, which governs CSR obligations for companies related to natural resources (Lindgreen, 2020). Regulation plays a crucial role in ensuring the effective implementation of CSR. The Indonesian Limited Liability Company Law is an example of legislation mandating companies to carry out CSR (Dahlsrud, 2020). However, there is still a gap between implementation in the field and these regulations' expectations, particularly in monitoring and evaluating CSR programs that support community empowerment.

Empirical studies show that well-structured CSR implementation positively impacts community empowerment, economically, socially, and environmentally. However, there are still challenges in the implementation, such as the need for more local community participation in the planning process and the limited resources of companies to run sustainable empowerment programs. Although regulations exist, challenges in CSR implementation often stem from a lack of legal understanding, inadequate coordination among the parties involved, and insufficient sanction mechanisms for companies that do not fulfill their CSR obligations optimally (A. B. Carroll, 2022). Therefore, there is a need to strengthen regulations and more stringent monitoring mechanisms to ensure that companies meet their social responsibilities. In the future, CSR is expected to be a legal obligation and an integral part of corporate business strategy. Thus, community empowerment will become part of sustainable development, directly involving the community in creating mutual benefits. Regulation changes and increased corporate awareness of CSR will be critical factors in achieving this. Factors that affect the emergence of problems in the implementation of CSR in developing countries such as Indonesia include differences in understanding of CSR, unclear regulations, and economic barriers (Matten, 2019). Differences in knowledge of CSR are often caused by inconsistencies in definitions and interpretations between various parties, both at the Government, business people, and community levels. In addition, the lack of clarity in regulations related to CSR in Indonesia, such as the difference between Law No. 40 of 2007 concerning Limited Liability Companies and Law No. 25 of 2007 concerning Investment, creates confusion among companies regarding the form and obligations of CSR that must be implemented (Rahman, 2020). Economic headwinds, such as budget and resource constraints, also affect a company's ability to implement effective and sustainable CSR programs (Khoirunisa, 2019).

The impact of the above factors on the implementation of CSR in Indonesia is inefficiency in the implementation of CSR programs and potential conflicts between companies and the surrounding community. Regulatory uncertainty causes companies not to have clear guidelines for implementing CSR, resulting in often different interpretations and inconsistent program implementation (Purwanto, 2021). Meanwhile,

the difference in understanding of the concept of CSR also causes resistance from the public who feel that CSR programs are only a form of formality or even a marketing strategy for the Company (Handayani, 2018). In addition, economic barriers have caused companies to tend to choose CSR programs that are cheaper and have a short-term impact rather than programs that are sustainable and highly effective (Rachman, 2020).

CSR implementation includes various activities carried out by the Company to fulfill its social and environmental responsibilities, including activities that focus on community empowerment, education, health, and environmental conservation (Ahmad, 2021). Community empowerment is a process in which local communities are allowed to develop their capacities to live more independently and prosperously. CSR programs

focused on community empowerment include skills training, providing access to resources, and support for local initiatives (Freeman, 2020). This study specifically examines the implementation of CSR at PT Japfa Comfeed, a company engaged in the animal feed sector, and its impact on the community's welfare around its operational

locations. The novelty of this study lies in the approach used to examine the implementation of CSR in specific industry sectors, namely the animal feed sector, and how companies such as PT Japfa Comfeed contribute to improving community welfare through sustainable empowerment programs. While previous research focused more on the manufacturing or service sector (Smith, 2019), this study provides a new perspective by examining the agribusiness sector, which has different characteristics and challenges in implementing CSR. In addition, this study also highlights the vital role of explicit and cohesive regulations in encouraging the effectiveness of CSR programs. This aspect has yet to be widely discussed in the previous literature (Ali, 2021).

This study provides more explicit guidance on the practical implementation of CSR in Indonesia, especially in the agribusiness sector, which has great potential to contribute to social and economic development. Although CSR has become an obligation for several companies in Indonesia, its implementation is still not optimal and is often sporadic and unsustainable (Sutrisno, 2020). In this context, this research is essential to explore how companies can maximize their contribution to the well-being of society and, at the same time, strengthen their business image and sustainability (Ali, 2019). This research is also relevant for policymakers to develop more effective regulations regulating CSR in Indonesia. This research aims to understand in depth how the implementation of CSR at PT Japfa Comfeed can improve the social welfare of the community around the Company. This study also seeks to identify factors that affect the effectiveness of CSR programs and propose steps that can be taken to overcome existing obstacles. Through an empirical juridical approach, this study will provide a comprehensive overview of how existing regulations in Indonesia can be improved to encourage more effective CSR implementation.

This research is expected to contribute to developing CSR theory and practice, especially in the context of agribusiness companies in developing countries such as Indonesia. Second, the results of this research are expected to be a reference for other companies in implementing more sustainable and effective CSR programs. Third, this

research is also likely to assist the Government and policymakers in formulating more transparent regulations and supporting the optimal implementation of CSR. Finally, this research is expected to provide new insights for the public on the importance of corporate involvement in social and environmental issues and strengthen partnerships between companies and local communities to achieve sustainable development.

### Research Method

This study uses a qualitative descriptive approach to explore the implementation of Corporate Social Responsibility (CSR) and its impact on community empowerment. The qualitative method was chosen to provide an in-depth understanding of the phenomenon being studied, allowing for exploring complex social dynamics, various perspectives, and interpretations that cannot be captured through quantitative methods. This research focuses on PT Japfa Comfeed, a company in the animal feed sector, by examining CSR practices and their impact on the surrounding community. The study was conducted in Cirebon, Indonesia, where PT Japfa Comfeed runs its main facility. The research timeframe was chosen to provide a comprehensive view of the Company's CSR initiatives, including planning, implementation, and follow-up activities. This study aims to gain insights into how CSR programs evolve, adapt, and respond to community needs and external challenges by covering this period. This research covers several essential aspects: the nature and scope of the CSR program at PT Japfa Comfeed, the perspectives and experiences of the stakeholders involved, including the Company's management, employees, and community members, as well as the regulatory framework that influences the implementation of CSR in Indonesia. In addition, this study examines the social, economic, and environmental impacts of CSR activities, especially those related to community empowerment, education, health, and ecological sustainability. This research also explores the challenges and opportunities faced by PT Japfa Comfeed in implementing its CSR strategy in the existing legal and socio-economic context.

The population of this study includes all stakeholders involved or affected by PT Japfa Comfeed's CSR activities. This includes company management, employees, community leaders, local government officials, non-governmental organizations (NGOs), and community members who live within a 10-kilometer radius of the Company's operational location in Cirebon. The sample was selected using a purposive sampling technique, which is considered appropriate for qualitative research aimed at gathering in-depth insights from participants with first-hand experience and knowledge of the research subject. A total of 50 respondents were selected, consisting of 10 company managers, 10 employees, 10 community leaders, 10 local government officials, and 10 community members. This diverse group of participants was selected to ensure a comprehensive understanding of various perspectives regarding CSR implementation and its impact. The main research instruments are semi-structured interviews, focus group discussions (FGDs), and direct observation. Semi-structured interviews are conducted with key stakeholders, such as company management, employees,

community leaders, and local government officials, to gather in-depth information regarding their views, experiences, and expectations for CSR activities. The flexibility of semi-structured interviews allows researchers to dig deeper into specific issues and tailor questions based on participant responses, thus providing rich qualitative data.

Focus group discussions were conducted with various community members to understand their collective experiences, perceptions, and expectations for PT Japfa Comfeed's CSR program. The FGD aims to capture the nuances of community dynamics, including the different needs and concerns of various segments of society, such as women, youth, and the elderly. These discussions allow participants to express their opinions in a supportive group atmosphere, encouraging diverse views and insights. Direct observation supplements data from interviews and FGDs, allowing researchers to witness firsthand the implementation of CSR activities and their effects on the community. This method provides a contextual understanding and validation of information gathered from other sources. Researchers observe CSR activities, such as community training, health programs, and environmental initiatives, to assess their implementation and level of participation among community members. Data analysis uses a thematic approach, which involves identifying, analyzing, and reporting patterns (themes) in the data. Thematic analysis is suitable for qualitative research because it allows for interpreting data related to the research question, providing a comprehensive understanding of CSR practices at PT Japfa Comfeed. Data collected from interviews, FGDs, and observations are transcribed, encoded, and categorized into themes relevant to the research objectives. These themes are then examined in detail to identify the interconnectedness, contradictions, and emerging patterns that can explain the impact of CSR on community empowerment.

Several strategies are implemented to ensure the validity and reliability of the research findings. First, data triangulation is used by collecting data from various sources, including interviews, FGDs, and observations, to verify information and ensure consistency. Second, member checks are carried out by sharing preliminary findings with critical participants to get their input and ensure the accuracy of interpretation. This step helps validate the data and increase the credibility of the research. Third, reflective journals are maintained throughout the research process to document the researcher's observations, thoughts, and reflections, which helps to reduce researcher bias and ensure transparency in the research process. The research also adheres to ethical standards by obtaining information consent from all participants, ensuring confidentiality and anonymity, and respecting the rights and dignity of all individuals involved in the research. Participants were informed about the purpose of the study, the nature of their involvement, and their right to withdraw from the study at any time without any consequences. Researchers took great care to create a safe and comfortable environment for participants, encouraging honest and open communication during interviews and discussions.

## Results and Discussion

### Corporate Social Responsibility (CSR)

CSR concerns the relationship between the Company and the surrounding community. There are several definitions of CSR that are worth referencing. According to Untung (2014:1-2): "CSR is a form of corporate responsibility to the environment for social concern and environmental responsibility by not ignoring the Company's capabilities. Implementing this obligation must pay attention to and respect the community's cultural traditions around the location of business activities." CSR is related to the empowerment and welfare of the community around the Company. According to ISO 26000 quoted by Putra (2015: 1):

"Corporate Social Responsibility (CSR) is an organization's responsibility for the impact of its decisions, manifested in transparent and ethical behavior that aligns with sustainable development and community welfare. It should consider stakeholders' expectations, align with established legislation and international norms of conduct, and be integrated with the organization."

CSR contains ethical and philanthropic values for the welfare of the community. According to Suharto (2007:102), a company has economic, legal, moral, and philanthropic responsibility: 1) Economic responsibility. The key word is to make a profit. The Company's main motive is to generate profits; the Company must have added economic value as a prerequisite for the Company to continue to live and develop; and 2) Legal responsibility. The key word is to obey the Law. Companies must comply with the Law. In making profits, the Company must not violate the policies and regulations set by the Government; 3) Ethical responsibility. The key word is ethics. The Company must conduct good, fair, and equitable business practices. Community norms must be a reference for corporate organizational actors; 4) Philanthropic responsibility. The key word is to be a good citizen. In addition to making profits, obeying the Law, and behaving ethically, companies are also required to be able to make contributions that can be felt directly by the community. The goal is to improve the quality of life together. Furthermore, Suharto (2007: 103-104) argues that the emergence of the concept of CSR is driven by the tendency of industrial society to care less about the surrounding community, which includes: 1) dehumanization of industry.

The increase in efficiency and mechanization in the industrial world has created humanitarian problems among workers and the community around the Company. The downsizing of companies has led to a wave of layoffs and unemployment. The expansion and exploitation of the industrial world have created severe pollution and environmental damage; 2) equal distribution of public rights. The public is increasingly aware of their right to hold companies accountable for various social problems caused by companies. This awareness increasingly demands corporate accountability related to the production process and various social issues; 3) Aquariumization of the industrial world. The world of work is becoming more transparent, so companies that only pursue economic rent and tend to ignore laws, ethical principles, and philanthropy will not get

public support. In many cases, the public demanded that the Company be shut down; 4) Feminization of the world of work. The increasing number of working women increasingly demands adjustments to the internal environment of the organization, such as maternity and paternity leave, occupational safety, and health, but also the emergence of social costs, such as child neglect and juvenile delinquency due to reduced or loss of mothers at home and in society.

### **CSR and Community Empowerment**

CSR is part of efforts to empower the community around the Company. According to Carlzon, as quoted by Kadarisman (2012: 235), "Empowerment frees a person from rigid control and gives that person the freedom to take responsibility for his ideas, decisions, and actions." Based on Carlzon, CSR seeks to free the community around the Company to get out of the social problems it faces. Through the CSR program, the Company aims to provide opportunities for the community to develop themselves to be more independent and able to meet their needs. Thus, in the long run, the community's welfare will increase. Community empowerment is related to efforts to lift the lives of the poor so that they are more independent and able to support themselves and their families. In community empowerment, it is necessary to understand the causes of poverty in the community so that the type of relevant program to be implemented can be decided.

There are various causes of poverty. According to Chamsyah (2006:125): "But most importantly, poverty is a product of a capitalistic economic system that creates an unfair pattern of wealth distribution. Empirical facts show that it is not because no food makes people suffer from hunger or that there are no houses that many people live by the river or in storefronts, but that the distribution of food, houses, and so on is poor." According to Chamsyah, understanding the condition of the community around the Company needs to be the focus of attention in implementing CSR. In general, profit-oriented companies are seen as capitalists, which can impact the uneven distribution of resources around the Company, resulting in potential societal conflicts. In this case, companies need to be careful to understand the problems faced by the community, and companies need to decide on the best options for community empowerment.

According to Chambers, quoted by Soetrisno (2001:26-27), many factors cause the poverty process, where they are intertwined with each other in a framework called the 'poverty trap' or 'scarcity trap' which consists of 5 elements, namely: 1) Poverty itself; 2) Physical weakness; 3) Isolation or isolation; 4) Vulnerability; and 5) Helplessness. According to Chambers, the poverty trap must be prevented and overcome, as the poverty trap can lead people to the depths of suffering, resulting in a further loss of prosperity. CSR programs must look at the problems of poverty traps experienced by the community so that CSR programs can choose the type of program that is most suitable for the conditions of the community.

### **Implementing the Corporate Social Responsibility (CSR) Program at PT Japfa Comfeed.**

The term Corporate Social Responsibility can be referred to as a corporate social responsibility initiative focusing on sustainability. CSR is an organizational strategy that aims to improve social relationships with employees, customers, the general public, and other stakeholders. Mr. Aldi is an employee at PT Japfa Comfeed, engaged in animal feed in Cirebon City. In this case, the Company carries out the production process to educate the public about the Company and identify hidden threats. In addition, Mr. Aldi said that CSR is a social responsibility that cares about the environment, which indirectly CSR is a form of social responsibility both to the community and the environment because CSR is also one of the essences that must be given by the Company to the social environment in which the Company is located.

Development and empowerment are some of the efforts companies can make to improve community welfare because community development emphasizes community participation. In the development and empowerment of CSR, employees are also involved because employees must create welfare and independence in society. Sahrul, an employee of the Company, also said that CSR is a corporate social responsibility that must develop the Company's care program for the surrounding community by creating and maintaining a balance with the benefits around the Company. Therefore, the application of CSR from the economic aspect is to increase the frequency of social responsibility implementation; it does not affect the decrease in service quality at PT Japfa Comfeed because it carries out positive activities that have economic value but can improve the Company's image in the eyes of the public. Therefore, corporate responsibility is not only limited to financial obligation, that is, how to maximize profits or profits to increase the value of the Company's image, but must also be socially and environmentally responsible.

PT Japfa Comfeed is present in the Company's participation in the corporate social responsibility program, enabling the Company to improve the quality of life and pride of its employees in the community. In this way, the Company will be able to participate in efforts to improve the quality of life and pride of its employees in society. For example, in a corporate social responsibility program, the goal is to educate and help individual communities through this corporate social responsibility program. The community around the Company said that PT Japfa Comfeed carried out CSR, which is commonly called social responsibility because the CSR carried out is in the form of good service within the Company itself. This company must be ready when the community needs assistance in the form of services. Ria also said that CSR is a form of corporate social responsibility that increases employee morale during the Company's establishment.

The form of social responsibility at PT Japfa Comfeed varies from implementing activities that improve the community's welfare and the environment. Therefore, CSR is the Company's obligation to be responsible for social, economic, and environmental impacts. This CSR positively affects the Company because community support and comfort in working are added values to please the people who visit PT Japfa Comfeed.



CSR is an integral part of a company's operations. Therefore, many parties support the implementation of CSR, both in voluntary principles and directed to mandatory principles. However, due to globalization's political and economic conditions, which do not want too much government intervention, CSR regulations must be based on market mechanisms to be more effective. However, many also do not believe that the principle of voluntariness in the implementation of CSR will run well if it is only left to the freedom and awareness of corporations. Therefore, there is an attempt to find a middle ground. The government must continue to provide obligations for corporations to publicize social reports.

Article 60 paragraph (1) of Law Number 40 of 2007 concerning Limited Liability Companies requires the Board of Directors to submit an annual report to the GMS after being reviewed by the Board of Commissioners. According to paragraph (2), the report must contain several things. One is the report on the implementation of Social and Environmental Responsibility. However, the Article does not obligate the Company to provide reports to the general public.

#### **The Corporate Social Responsibility (CSR) program at PT Japfa Comfeed aims to improve the community's social welfare.**

After knowing CSR from various aspects, namely economic aspects, social aspects and environmental aspects of PT Japfa Comfeed which is engaged in animal feed production services in Cirebon City, Mr. Aldi said that the implementation of CSR in this Company provides exemplary service to the community, because by paying attention to the community, the Company can contribute to improving the quality of life of the community considering that the community can implement activities and policies that can improve the quality of the Company's image in the eyes of the public by paying attention to the environment, because Corporate Social Responsibility (CSR) is also one of the foundations that must be given by the Company to the Company's social environment, Corporate Social Responsibility (CSR) is one of the efforts that companies can make to improve people's lives, because the community is the most essential element of the Company's Corporate Social Responsibility (CSR) program, because the implementation of social responsibility can create a balance between social, economic and environmental conditions, so that the implementation of corporate social responsibility (CSR) helps companies adapt to their environment and is able to improve the Company's image so that the public knows the Company well because that is the Company's goal to increase the Company's value because the Company's value will be guaranteed to grow sustainably if the Company pays attention to the economic aspect, social and environmental so that the Company's image is good in the eyes of the public. Furthermore, the concept of CSR began to develop in the form of community empowerment, better known as community development. Community development is explicitly measured in CSR based on improving the community's quality of life around corporate operations. Corporations carry out community development concerning justice and equality of opportunity, choice of participation, reciprocity, and togetherness.

However, in corporations that are aware of being part of society (corporate citizenship) and business institutions, the concept of CSR has begun to be designed as part of the company's business strategy (corporate strategy). Furthermore, the development of the concept of CSR has given rise to much debate that includes several issues regarding (1) the Company's purpose in seeking profit or pay attention to social interests, (2) the breadth of the scope of CSR, (3) CSR regulations, both in mandatory and voluntary forms; (4) sources of financing for the implementation of CSR. Moreover, (5) taxation issues for corporations that implement CSR.

Corporations have different dimensions of roles in each wave. In the second wave, corporations maximize profits by making as much money as possible to benefit shareholders. Growth is the value and measure used. The third wave of businesses aims to create value by printing money and helping to solve social problems. The interests are shareholders, employees, partners, consumers, and the Government. Meanwhile, in the fourth wave, corporations must have a broader agenda to serve world (global) affairs by providing value for the legacy of future generations. The measures used are responsible for the whole, including preserving nature and creating social justice. Philosophically, this is something that has been introduced previously in Indonesia. The 1945 Constitution, especially Article 33, paragraphs 1, 2, and 3, states:

- 1) The economy is structured as a joint venture based on kinship.
- 2) The state controls the branches of production that are important to it and affects many people's lives.
- 3) The land, water, and resources contained therein are controlled by the state and used to achieve the greatest prosperity for the people. This means that an economic system oriented towards togetherness and using natural resources and the environment for social welfare has explicitly become a commitment and constitution in Indonesia.

In addition, CSR regulations are unclear due to the following problems:

- 1) There are differences in definitions and terminology used by Law No. 25 of 2007 concerning Investment and Law No. 40 of 2007 concerning Companies. Law No. 40 of 2007 concerning Limited Liability Companies Article 1 point 3 states that: "Social and Environmental Responsibility is the Company's commitment to participate in sustainable economic development to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and the community in general." Meanwhile, the Explanation of Article 15 letter b of Law Number 25 of 2007 concerning Investment states that:

"Corporate social responsibility is inherent in every investment company to continue to create a harmonious, balanced, and appropriate relationship with the local community's environment, values, norms, and culture."

The difference in terminology is an obstacle for every Company to be translated into technical implementation because (1) The term used in Law Number 25 of 2007 is Corporate Social Responsibility, while in Law Number 40 of 2007 is Limited Liability Company; (2) the words "corporate commitment" and "inherent responsibility" cannot be interpreted as the same; (3) Law No. 40 of 2007 concerning

Limited Liability Companies is oriented towards improving the quality of life of the community, while Law No. 25 of 2007 concerning Investment is more oriented towards the creation of harmonious relationships.

- 2) In Law No. 25/2007 concerning Investment, there are no restrictions on the form of the Company and its business field. Meanwhile, Law No. 40/2007 concerning Limited Liability Companies are only intended for the form of Limited Liability Companies that are specifically engaged in the field of Natural Resources and related, as stated in Article 74 paragraph (1), namely: "Companies that carry out their business activities in the field and related to natural resources must carry out Social and Environmental Responsibility." The clause raises the following problems: (1) discrimination for limited liability companies and (2) discrimination only for companies engaged in resources and related fields. Meanwhile, companies that are not Limited Liability Companies and are not engaged in this field are considered not burdened with CSR obligations.
- 3) Furthermore, if CSR is only interpreted narrowly, in the form of giving part of wealth to the community, as stipulated in Article 74 paragraph (2) of Law Number 40 of 2007 concerning Limited Liability Companies, namely: "Social and Environmental Responsibility as referred to in paragraph (1) is the Company's obligation which is budgeted and calculated as the Company's expense, the implementation of which is carried out with due regard to propriety and fairness."

CSR, as a form of obligation to distribute wealth, is considered to violate the private property rights of corporations. Because corporations as private institutions have ownership rights that the Law fully protects, private property rights must be fully guaranteed by state law as something sacred (the sacred right of private property). Government regulations that are the key to implementing this Law must reflect Pancasila and the 1945 Constitution of the Republic of Indonesia. Based on the systemic view, in the national legal system, every field of Law must come from Pancasila and the 1945 Constitution. The second paragraph of the 1945 Constitution of the Republic of Indonesia states that the state aims to create social justice for all people to realize an independent, united, sovereign, fair, and prosperous country. In this case, the state must promote public welfare, educate the nation's life, and implement a world order based on independence, lasting peace, and social justice. This second point is identical to the fifth principle of Pancasila.

Meanwhile, the precepts of social justice for all Indonesian people are engulfed and imbued by the first to fourth precepts of Pancasila. Social justice for all Indonesians means that every Indonesian gets fair treatment in all fields, such as legal, political, social, economic, and cultural. The meaning of social justice also includes the idea of justice and prosperity. Furthermore, Article 33, paragraph 3 of the 1945 Constitution of the Republic of Indonesia states: "Land and water and natural resources contained therein are under the control of the state and are used for the greatest prosperity of the people." To determine how CSR regulations in Indonesia should be implemented according to the Law's mandate.

The substance of the implementing regulations is essential to pay attention to because the concept of CSR in various countries has developed rapidly. The basic idea of CSR was initially motivated by corporate philanthropy (charity). The most common CSR implementation is the provision of assistance (donations/charities) to the poor people where the Company operates. The concept of charity is only partial and not institutionalized. CSR at this level is only a form of company activity to do good (dogood) and look good (sound image).

### Conclusion

This study concludes that implementing Corporate Social Responsibility (CSR) at PT Japfa Comfeed provides good service and receives positive responses from various elements of society. Mr. Sahrul said that Corporate Social Responsibility (CSR) is to provide changes in the social life of the community because the community is the most crucial element in the running of the Corporate Social Responsibility (CSR) program in the Company. After all, implementing social responsibility can create a balance between social, economic, and environmental conditions. CSR suggestions are activities that must be carried out and are very important to implement because they are very beneficial to the environment around the Company and improve the economic conditions of the community. Therefore, it is necessary to hold a sustainable and sustainable CSR program. This researcher hopes that PT Japfa Comfeed will continue to implement CSR programs that are sustainable and beneficial to all parties and, most importantly, those who need attention and sympathy through CSR programs so that the Company can develop more programs of better quality.

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