

# **Study of Islamic Law in The Implementation of Corporate Social and Environmental Responsibilities in Indonesia**

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## **Abstract :**

*This paper examines the nature of the Corporate Social and Environmental Responsibility in Indonesia as stipulated in the legal system in Indonesia to require companies in Indonesia to carry out their responsibilities to the community in the company environment where they operate. Obligations that are ordered through these laws and regulations have consequences in the form of sanctions given to companies that do not implement programs to empower communities around the company. In Islamic law teaches that the true best of human beings is beneficial for many people, and Islam also teaches mankind as rahmattan lil 'alamin is one of several teachings that are closely related to the existence of a company that in carrying out its activities is not only pursuing unilateral profit but the benefits obtained are having an impact on the wider community that is sustainable communally. In the Qur'an it is also stated that one of them is Surat Al Baqarah verse 11 which essentially states, "... Do not make damage on Earth ...". Besides that, the activity of social care is mandated in Sura Al-Hadid verse 18, 125 "indeed those who give charity, men and women, and lend to Allah a good loan, will undoubtedly be multiplied to them; and for them a lot of reward ". In essence, Social and Environmental Responsibility for Companies in Indonesia has three basic principles, namely Economic Democracy, Economic Welfare, Economic Sustainability. This will lead to a situation where Indonesia is approaching the harmony of interaction between the community, the company and the government so as to create a conducive investment climate. on fair welfare. Legal substances in Indonesia currently do not support the optimization of the implementation of Social and Environmental Responsibility for Companies in Indonesia. Countries as regulators must improve the Form of Policy, Institutionalization, Implementation, Monitoring and Evaluation. Reports on these activitis must be submitted to the state should have an institution specialized in the field of social and environmental responsibility which has the authority to determine the budget barometer based on "propriety and fairness". At the level of religious people who are Muslim majority Social and*

*Environmental Answers companies are ideally understood as worship through charity which is useful for many people.*

**Keywords:** *Corporate Social, Environmental Responsibility, Islamic Law, Welfare*

## **A. INTRODUCTION**

Islam teaches that the best human is the one who is useful for many people, also Islam also teaches to mankind as *rahmatan lil 'alamin* several teaching are very close its relation with the existence of company which in their activity not always just chases one side profit but also profit which is obtained has effect to wide society which has communal continuity.

As well as that problem mentioned then to optimize law to have effective role then law's quality is demanded to do linear law development with Technology and Science Knowledge based on era development condition in human's life especially Indonesian society.

The advanced of Technology and Science Knowledge which is achieved now a day especially in communication and transportation, it makes world feels like smaller if it is seen by international relation aspect. Information flow run faster with the result that condition and situation in part of the other world while it can be known by society which is in the other part of different world.

In that condition law science must do its development to be able to give its role in life reality and mankind's life who always move, develop together with curiosity which leads to utilization value for mankind.

In the fourth align of Fundamental Constitution Preamble of Republic of Indonesia 1945 it is mentioned that one of Indonesia State purpose is to advance the general welfare, that state's purpose will be realized by forming state authority organization which can manage, lead along with give punishment for unsupported elements based constitution regulation.

To achieve that purpose one of effort which is taken by economy development. National economy development which is organized based on economic democracy with togetherness, efficiency principles which are fair, sustainable, environment insightful, independent, along with sustain the progress balance and national economic unity which aims to realize society's welfare.

In article 33 verse 2 and verse 3 Fundamental Constitution 1945 asserts that important production branches for State and who control many people's life hajad are controlled by State. Continue in verse 3 it states that earth and water and natural resource which contains in it is controlled by State and it is used as many as possible for society's welfare.

Indonesia is State which has very abundant natural resources with the result that it attracts entrepreneur class who will do their business, as well in statement above, that natural resources indeed are controlled by State and is vital commodity which has important role in industry raw material provision, domestic's need energy and important state's foreign exchange producer, then its management is needed to be done as optimal as possible to be able to utilized as big as possible for society's prosperous and welfare. The comparison of the implementation

of social and environmental responsibility in conventional companies with Islamic principles includes, among other things, that Islam is more holistic than conventional. In implementing Islamic social and environmental responsibility, the main goal is not only material gain or improving the company's image, but also to fulfill religious and moral responsibilities. Whereas conventional is often voluntary and aimed more at improving a company's reputation, Islamic is considered an obligation inherent in every economic activity that follows sharia.

Based on that background above, then problem formulation which is studied in this journal are : How are Social and Environment Responsibilities Essence on Company in Indonesia in Islamic Law point of view? How are Social and Environment Responsibilities management forms on company according to Islamic Law?

## B. LITERATURE REVIEW

### Social and Environment Responsibilities Essence on Company in Indonesia in Islamic Law point of view

In islamic law which is based on Al-Qur'an verses give command to mankin to always do Social and Environment Responsibilities as *hokum natuurlije person* or *recht person*:


لَا خَيْرَ فِي كَثِيرٍ مِنْ نَجْوَاهُمْ إِلَّا أَمْرٌ بِصَدَقَةٍ أَوْ مَعْرُوفٍ أَوْ إِصْلَاحٍ بَيْنَ النَّاسِ ۚ  
 وَمَنْ يَفْعَلْ ذَلِكَ يَتَّبِعْ أَمْرَ صَالِحٍ لَّيْسَ فِيهِ مَقْرُوفٌ ۚ أَكْبَرُ أَجْرٍ عَظِيمًا

Allah mentioned in Surah An-Nisa Verse 114 “No good is there in much of their private conversation, except for those who enjoin charity or that which is right or conciliation between people. And whoever does that seeking means to the approval of Allah - then We are going to give him a great reward.”

That verse above teaches that we always invite to do effort for donation, do good deed and reconcile the other people to achieve obvious benefit people in humanity interaction in this case if it done then they will be given by Allah SWT great reward.

Beside that verse there is command in Al-Qur'an Surah Ali Imron verse 92:

لَنَنَالَوُ الْبِرَّ حَتَّى نُنْفِقُوا أَمْثَلَهُ لِمَا تَحِبُّونَ لَمَّا تَنْفِقُوا مِنْ شَيْءٍ فَإِنَّ اللَّهَ هُوَ عَالِمُ الْغُيُوبِ

“Never will you attain the good [reward] until you spend [in the way of Allah ] from that which you love. And whatever you spend - indeed, Allah is Knowing of it.”. (aliimron, 92)

From that verse contains deep message that human will not get goodness along with happiness in the world and the judgement day before they donate half of their wealth along with their lovely stuffs on the other half brothers and mankind's life.

Company is part of law subject or right and obligation holder has important role in society's life because their effort always interact directly with society, with the result that verse above is important to be reference to bless that company's activity can give good blessing for company owner or management or the other company's part. Person who donates sincerely they are not only get reward but also get good social relationship.

As Munasabah from verse 92 surah Ali Imron, donation does not have useful and is accepted if it is followed with kufur nature, even if that donation is gold as big as earth. Moreover in

Islamic doctrine faith is an urgent problem in every worship deed. It is the main requirement of a legitimate of a worship.<sup>1</sup>

In case of narrowness from income aspect in Al-Qur'an exactly give the invitation to always share through donation that is stated in Allah's Word in Surah At-Thalaq Verse 7, "Let a man of wealth spend from his wealth, and he whose provision is restricted - let him spend from what Allah has given him. Allah does not charge a soul except [according to] what He has given it. Allah will bring about, after hardship, ease. "

The intention of that verse to nourish faith to Allah SWT that Moslem must not be fear to fall into poverty because of wealth which is donated because through this verse improves faith that donation will be blessed of changing from narrowness to spaciousness condition.

In a series of commands in the Koran, Surah Al Baqarah Verse 265, it is further ordered that:

In series of command in Al-Quran Surah Al-Baqarah Verse 265 it is commanded furthermore that: "And the example of those who spend their wealth seeking means to the approval of Allah and assuring [reward for] themselves is like a garden on high ground which is hit by a downpour - so it yields its fruits in double. And [even] if it is not hit by a downpour, then a drizzle [is sufficient]. And Allah, of what you do, is Seeing. "

In that verse strengthens Moslem to always buy their wealth in Allah's track because in that verse implies that by giving in Allah's track the essence is they will not lose but they will get better deed in the judgment day and world.

From several verses in Al-Qur'an above if it is seen from law system especially Business Law in Indonesia experienced development from Company which early prioritize profit oriented but after 2007 started to place that company is obligated to think about local society's development through obligation to do Social and Environment Responsibilities in Indonesia actually are applied since 2007 as well as managed in Article 16 Constitution Number 25 Year 2007 about Capital Investment along with Article 74 Constitution Number 40 Year 2007 about Incorporated Company. On this implementation cannot be understood completely and entirely yet by each side with the result less than this 9 years did not have good impact for society and government. On company's side sometime face several problems which occurred because of less harmony of interaction pattern between company and society which truly will not occur if company want to do Social and Environment Responsibilities obediently as command which is arranged in Constitution and law system in Indonesia.

If it is seen by Economy Law theory is thinking from Richard A. Posner that is developed from utilitarianism circle such as Jeremy Bentham and John Stuart Mill who state that Economic Analysis of Law can be made as approach to answer law problem by expressing different definition and different law assumptions to get description about satisfaction and maximization of happiness. This approach is shows its relation with justice inside law to do it law must be made into economic tool to achieve maximization of happiness. Approach and utility of this analysis must be arranged by economical determinations by do not erase justice element, with the result it can be economic standard which is based on human rationality which are:

### **Rational Choice Concept**

In this fundamental concepts human does choice toward something that naturally do consideration on ratio which he/she has in decision taking based on certain conditions which will happen or happened always wants action choice logically that can lead to effectiveness along with contains efficiency.

Social and Environment Responsibilities on company if they are seen by rational, surely which will get offer to do company's responsibilities or not to social and environment is company where it is. The first rational choice is if that company which is more profitable between doing Social and Environment Responsibilities or doing it not seriously or do not do it at all. As human in this case, company which has rationality will reconsider for example by seeing risk whether which one is worse doing Social and Environment Responsibilities or doing it not seriously or do not do it at all. If it is worse not to do it at all compares with doing it then as rational choice indicator surely the company will choose to do it.

From that explanation then Social and Environment Responsibilities as responsibilities in Indonesia will be very dependent on how severe the risk of not doing it compared with doing it

Human in following this life is always faced on conditions which is alternative with the result human is also forced to do choices which lead to a problem solving to achieve its purpose.

Rational choice concept becomes fundamental assumption which becomes central technique in framework analysis development of Economic Analysis about Law. Rational choice concept is started from fundamental assumption that on human's essence is rational creature. With the existence of rationality which is attached on each individual, human is given the choices series and will choose choice which is felt and believed will give the best result, which is by obtaining more than what they are wanted and expected.

Human with mind gift from God The One and Only makes mind can help human to create their rationality in every attitude before human acts to take decision which is felt the most correct among the available choices alternative in front of them, with the result condition which is allocated for human or group of human can be achieve maximally

A choice cannot be released from scarcity concept. Start from the existence of scarcity forces someone to make choices which can satisfy themselves. It is according to classical economic theory that every person wants something which is more than available to satisfy themselves. Rationality is human's wealth which is not seen with the result that human can be categorized as perfect creature then he always with this choice rationality at a time delivers human as cultural creature after follows useful daily life with the result it becomes hereditary habit and in the end becomes society's culture. With mind rationality which is owned, human also must always keep to do innovation which can achieve their welfare in the middle of resource limit and abundant of request.

### **Value**

In Posner explanation about value can be meant as something that is meaning or significance or desirability toward something on monetarily or non-monetarily, with the result characteristic which is attached on them in form of self interest human to achieve satisfaction.

Basically an economic system can be seen from human's desire toward something by knowing how long that individual ready to get it by using money method, action or another contribution can be done.

Human can determine a value on in the end always aimed to relevancy of wealth maximization. Wealth generally can be meant wealth, prosperous, generally has more characteristic. In economy perspective a prosperous is clean value toward all assets which are owned by someone, including value toward someone." Wealth is the net value of all the asset that a person owns including the value of the person skills". Posner argued about prosperous in effort to improve prosperous is led to all tangible and intangible stuffs and services, it is measured by two type of value, which is offering value.

Economic profit tends to be satisfaction or happiness which tends to be monetarily and monetarily which aims to total utility.

Social and Environment Responsibilities for company certainly is affected by satisfaction level view on satisfaction for local society, government and company itself. Because in that case is part of value which will be fought to achieve utility which impacts to each side.

For company by implemented Social Responsibilities and Environment will expect how far effect level which improve satisfaction respectfully from local society along with government because their obedience toward regulation which is mad by country as side who control and give management authority through its license. For society value which will be obtained is how far the existence is approved around the company which care about them then they will feel safe although there is some uncomfortable condition because of company's activity with value which is kept then every problem will be easier to be done. For government value which is obtained by the implementaion of Social and Environment responsibilities then respect from company toward government realizes by it is obeyed by every kind of policy, it gives positive impact for society, government and company itself.

### **Utility**

In this utility case it can be explained according to Posner that an effort can be seen from its function which can produce profit which are more beneficial, meritorious. Whereas according to Cooter and Ullenuility is benefit which is obtained because decision taking in choosing the choise with its user alternative.

User of this utility concept from economical stuff has utility or beneficial from economy which can give/produce profit. One more it is exphasized that word benefit has wider meaning contex, it can be understood monetarily/and non-monetarily.

Therefore its utility is used as decision taking fundamental by human to achieve profit advantage which is expected. This decision is taken by considering and differs as clear as possible between certain profit-loss and uncertain profit-loss where uncertainty is risk which must be faced.

Through that concept as well as mention above it can be known that they did not stand stand by themselves and becos unity in evaluation economic portions in a problem study in effectivity toward regulation and rule of law. The existence rule of law is mentioned effective

if it has value (which can be upheld its application), useful (has function according to purpose), and efficient (its attachment for many people welfare).

Social and Environment responsibilities which are set in more and less there are 7 constitution regulations which is underlying it did not show its seriousness yet and in its implementation worth to see if in that regulation has complete or incomplete criteria as regulation form which must be upheld. There is no agency which can decide Company budget percentage which must be allocated Social and Responsibilities based on “obedient and equity” is one of cause for the difficult of this obligation. Moreover law system to watch implementation along with unclear punishment issues and to give obedience effect which is not found in regulation about Social and Environment Responsibilities also cause its implementation must be upheld, and it has in useful yet (function according to purpose). The this case must be fixed because inside it embraces multistakeholder harmony essence.

### **Efficiency**

In efficiency concept usually is correlated by saving meaning which correlated with economic assessment of a good and /or service. Efficiency which economic according to Abdurachman: “Level which can be achieved by maximum production and minimum sacrifice. Efficiency of a company is measured by both benefit and cost, because the most effective producer is the one who their profit achieves maximum level and its cost which is a exact combination instead of production factors, it can be reduced as small as possible.”

According to Svetozar Pojevich of efficiency is a maximum completion success in an economic act (produce and the allocation of goods) in competitive condition.

Whereas a product can be informed efficient and along with efficient production process if its capacity quality or production ability, skill to produce expected result permanently, has ability and the exact target.

In its development, after it is analyzed by Ronald Coase (1960) and Posner themselves, economic analysis idea in law develops to cover transaction cost of economy, economy institution, and public choice. Transaction cost of economy correlates with law efficiency regulation the the most correlated with private regulation. Economy Institution correlates by human act including formal law regulation, informal, tradition, and social regulation. And Public Choice correlates with democratically by considering their microeconomy in improving social welfare.

This company looks that Social and Environment Responsibilities are additional cost fee in their true effort is form of long term investment socially will impact to its conducive condition of business area. It can be denied that Social and Environment Responsibility still need fixing to make its true purpose along with benefit of the implementation of that responsibilities can be implemented well.

In this research will be done discussion about essence of Social and Environment Responsibilities are done as structure to dig problems which its fundamental nature with the result we can have strong foundation as foothold from the existence of Social and Environment Responsibilities in law system in Indonesia. There are several important problem correlate with essence study from Social and Environment Responsibility for Company.

### **Form of Social and Environment Responsibilities on Company according to Islamic Law.**

If those Islamic law parts are arranged according to Western law's systematic which differs between civil law with public law such as taught in Law's Science introduction in homeland, mu'amalah law arrangement in wide meaning according to Mohammad Ali scope of Islamic civil law are (KomarudinHidayat, 2009:19): *munakahat* manages everything which correlates with marriage, divorce, along with its impact; *wirasah* in this Islam is mentioned as *faraid* which is mentioned by managing all problem which correlate with heir, along with inheritance, inheritance law; As for public(Islam) is *jinayah* which loads about deeds which are threatened by law in *jarimahhudud* or in *jarimahta'zir*; *Mukhassamat* manages justice, and procedural law; *al-ahkam al-sulthaniyah* tells issueswith Head of state, governance, central or regional government, soldier, tax and etcetera; *Siyar* war and peace, relation with other religion believer and State; *mu'smalat* in special meaning, it manages rights for material, human relation in trading, leasing, lending, engagement and etcetera.

According to Hasan (2011), the main principles of corporate social and environmental responsibility in Islam include: *Maslahah* (Public Benefit): Every economic activity must provide benefits to society and avoid things that could be detrimental; *Amanah* (Trust and Responsibility): The company has a mandate to maintain public trust and be responsible to all stakeholders; *Ihsan* (Kindness and Caring): Social and environmental responsibility activities in companies are based on the value of *ihsan*, which encourages them to be active in philanthropic activities, such as *zakat*, *infaq*, *alms* and other charitable activities.

In fiqh muamalah of economic and wealth laws include in narrow meaning, which its scope is divided into (Yazid Afandi,2009:9): Scope of *al - mu'amalah al - adabiyah*. Scope explanation is moral aspect which is owned by human (sides who does transaction), such as solemnization, based on each side courtesy, not in forced condition, transparent, honest, free from *gharar* element (fraud) and etcetera along with moral aspect which must be stayed away such as *tadlis* (not transparent), *gharar* (fraud), *risywah* (bribing), *ikhtikar* (hoarding), and all behavior which can harm one side which comes from human's sense.

*Al - mu'amalah al - madiyah*, scope of its explanation include forms of certain engagement(solemnization) such as trading (*al-bai'*), mortgage (*rahn*) *Al-ijarah*, *Al-Istishna'*, *Al-Kafalah*, *Al - hawalah*, *Al - wakalah*, *Al - Shulh*,*Al-Syirkah*, *Al - Mudlarabah* and etcetera.

Political economy performance of state is affected by economic actor's behavior, actor which is meant here is the one who has strategic role on economic activity which affects public's welfare. Therefore to improve public economic a state, it is demanded optimally from that player or actor. From all actor who has role in public economy, then the most dominant role which is on country organizer, especially in government's hand, because government as executive which is trusted by people (as state owner) to take care their nation welfare.

Generally actors or public economy on civilized and dignified state along with democratically can be grouped into 3(three) big groups which are: State's Organizer (Political Society), State's organizer generally consist of 3 (three) pillars which interact one another to achieve

state's purpose. To make state's purpose can be run smoothly, then to those 3 (three) state agencies in state organizing has function to take care of balance (check and balance); Business Society, this group are businessmen, which has profession and role as producer of good and service in society with purpose to get business profit. Business group or business performer who consist of various forms (has legal agency or does not have legal agency) and various business scale such as big scale business or conglomerate, medium scale business, small business, cooperative, until housold business; Civil Society, civil society is society who cares (concern and care) toward public rights in state and nation lives. This group more represent public or wide society importance, as consumer from service which is provided by state, and producer from production factor such as worker, fund owner and production factor owner; and Monitoring and Evaluation, in doing Social and Environment Responsibilities are not only just done to activty programs but assingment to do monitoring and supervision are important issue to see Social and Environment Responsibilities are applied well and vice versa.

### **C. RESEARCH METHODOLOGY**

This study uses a qualitative research type. The data analysis used is normative juridical, namely by using Islamic law and statutory laws. Examining the nature of Corporate Social and Environmental Responsibility in Indonesia which is regulated in the legal system in Indonesia which requires companies in Indonesia to carry out their responsibilities towards the community in the company environment where they operate.

The obligations ordered through these laws and regulations have consequences in the form of sanctions given to companies that do not implement community empowerment programs around the company. In Islamic law, it is taught that the best humans are those who are beneficial to many people, and Islam also teaches humanity as *rahmatan lil 'alamin* is one of several teachings that are closely related to the existence of a company that in carrying out its activities does not only pursue one-sided profits but the benefits obtained have an impact on the wider community that is sustainable in general.

### **D. RESULTS AND DISCUSSION**

Social and environmental responsibility in Islam is not a foreign matter. Social responsibility has existed and been practiced since the 14th century. Discussions about social and environmental responsibility are often mentioned in the Qur'an. The Qur'an always connects business success and economic growth which is influenced by the morals of entrepreneurs in running businesses, according to the Word of Allah SWT in the Qur'an Surah Al-Isra 35 “ and perfect the measure when you measure, and weigh it properly correct balance sheet. That is what is more important (for you) and the consequences are better)”

Islam's attention to business profits does not ignore the moral aspects in achieving these profits. This shows that in Islam there is a very close relationship between economics and morals. Both are aspects that cannot be separated. In the concept of *muamalat juris* prudence to realize welfare, there is a warning that a form of *muamalat* is carried out on the basis of bringing benefits and avoiding harm in the life of society. So Islamic law in the field of

muamalat is based on the principle that everything that is beneficial is allowed to be done, while anything that brings harm is prohibited.

There are several important problem correlates with essence study from Social and Environment Responsibilities for Company in Indonesia which is economic democracy, economy welfare along with economy continuity can be explained :

### **Economic Democracy**

In country which believe economy democracy like Indonesia then inside it there is state's system based on people, by people and for people to achieve a welfare economically. Family principle in Indonesia economical was arranged constitutionally. Economic democracy idea is included explicitly in constitution as the our highest regulation in our country. Constitution of Republic of Indonesia Year 1945 indeed contains political democracy along with economic democracy.

It means, the highest authority order of our country are people, in political or economic sector.

### **Economic Welfare**

Welfare is an expectation for every human being on surface of the earth, because with welfare need to support their life existence can be fulfilled. With the result knowledge study to come on one of purpose which can be achieved on mankind's welfare. It is along with law science to analyze problems about welfare then law science needs the other science to analyze this welfare achievement through law's system. One of science which can help to achieve this welfare is economic science which studies about effort to achieve human's welfare in the middle limit resources. In this case we need to analyze about state which leads to social welfare for its citizen.

### **Economic Continuity**

This paradigm reflects on several declarations among first principle of Rio Declaration states strictly that human is the main concern from continuity development. Whereas Principle 4 of this declaration states : " In an effort to realize sustainable development, the environmental protection aspect must be an integral part of the development process and because of this it cannot be viewed separately from the process in question".

Companies should not only seek profit for personal gain, because corporations established under the laws of a region should serve the interests of the community where the company is located. Companies must balance the interests of shareholders and the interests of the general public ( Gary von Stage ,2009).

## **E. CONSLUSION**

From research about Social and Responsibilities which must be implemented can be concluded that: First, On its essence of Social and Environment Responsibilities for Company in Indonesia accords with command and can be implemented according to Islamic command through Al-Qur'an is strengthened through Islamic law internalization especially in State of Indonesia which are Social and Environment Responsibilities has three fundamental principles which are Economic Democracy, Economic Welfare and Economic Continuity.

Those three principles must be achieved overall until balance spot, where that balance will realize hamonization among society, company, and government.

Second, to implement Social and Enviromentresponsibilities for company through regulation which is on article 74 Constitution Number 40 Year 2007 about Incoreprated Company, Article 15 Constitution Number 25 Year 2007 about Investment, Constitution Number 32 Year 2009 about Protection and Management of Living Environment, Constitution Number 22 Year 2001 About Earth Oil and Gas, RI Government Regulation Number 47 Year 2013 about Social and Environment Responsibilities, Ministry of State Owned Enterprises regulation Number PER-08/MBU/2013 Year 2013 About The Fourth Amandement on Ministry of State Owned Enterprises Number PER-05/MBU/2007. About State Owned Enterprises Partnership Program with Small Enterprise and Environmental Development Program. In that regulation does not create a condition yet which can develop the equality achievement.

Third, form of Social and Environment Responsibilities management for company in Indonesia all this time in rule is implemented by company in company budget allocation based on obedience and equity, which run their business activity in sector and/or correlates with natural resource, must show obedience and equity in social and environment responsibility is loaded annual Corporation's report and it is responsibled to RUPS.

In this research can be given several suggestions that is expected can give better change such as: 1) To strengthen Social and Environment existence as realization form of state's role to achieve welfare needs to be cleared in a rule correlates with Social and Environment Responsibilities start from Form of Policy, Agency, Implementation, Monitoring, and Evaluation; 2) To develop equalization of Welfare for Society in Indonesia there are suggestions below such as: a) Social and Enviroment Responsibilities for Company as obligation program which is done need clear baromete in determination program which is implemented through Social and Environment Responsibilities which by determining minimal percentage which is determined by authorized party to determine it based on "obedience and equity" as budget to do Social and Environment Responsibilities program, if this issue is done done then before it is mentioned as an obligation will fall just by implement certain program which has justice rule if it is seen by proportionality from a corporation condition. Than, in accountability report issue in Social and Environment Responsibilities for company is not only given just to shareholder in company because these campany's Social and Environment Responsibilities then the report must be responsibled toward that activity is also deliverd to government which has special environment in Indonesia through system which is strengthen in constitution regulation. 3) Form of Social and Environment Responsibilities for company are suggested such as: an Indonesia company which does business activity not only in incorporated for but along with in CV(ComanditairVenotschaap), Firm, Trading (UD), Cooperative and etcetera. To be not positioned as legal loophole then it is better if Social and Environment Responsibilities are not only just obligated to only incorporated but in the other forms of business. And than In national level central government has special agency which ogranize about Social and Environment implementations as place to do study along with consultation for regions which will strengthen Social and Environment Responsibilities enactment correctly. Last is Law enforcement in Social and Environment Responsibilities

especially in law enforcer bravery to give strict punishment for every Company which do not implement obligation to implement Social and Environment Responsibilities program should be improved to make obedience toward constitution regulation also improves.

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