



Implementation of Limited Company Social Responsibility in the Field of Natural Resources, West Kutai District

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ABSTRACT

The legal product in the form of a Regent's Regulation issued by the West Kutai Regency Government, which regulates explicitly Guidelines for the Implementation of Corporate Social Responsibility, is a form of control function over companies operating in the West Kutai Regency area by the West Kutai Regency Government. Based on the description above, this article examines and analyzes the Implementation of the Social Responsibility Obligations of Limited Liability Companies in the Natural Resources Sector Law Number 40 of 2007 concerning Limited Liability Companies in West Kutai Regency and the factors that hinder its implementation. The research method used in this research is an empirical legal research method. Trubaindo Coal Mining, in implementing the Regulations on Limited Liability Company Social Responsibility Obligations in the field of natural resources based on Law Number 40 of 2007 concerning Limited Liability Companies in West Kutai Regency, has implemented the company's corporate social responsibility by the program required by the people of Muara Begai Village. Meanwhile, the inhibiting factors that arise in implementing implementation are not being able to distinguish between needs and desires; there are several groups that prioritize personal interests rather than the people at large; of course, this will interfere with the company in grouping the right groups that require Corporate Social Responsibility. The lack of Human Resources cannot be denied as an inhibiting factor, and unforeseen things such as natural disasters and floods make it impossible to carry out scheduled Corporate Social Responsibility programs.

Keywords: Limited Liability Company, Natural Resources, Social Responsibility.

1. INTRODUCTION

Recently, the topic of corporate social responsibility has been widely discussed. Companies worldwide and in Indonesia increasingly claim they have carried out their social responsibilities (Budiman, 2020). Amid the social environment and society, companies are bound by contracts, where companies are obliged to carry out social contract obligations that generally constitute transactions outside of business (Afriana & Sujatmiko, 2015). The existence of a company in society can provide positive and negative aspects. On the one hand, companies provide goods and services needed by society. However, conversely, it is not uncommon for society to experience negative impacts from the company's business activities. Environmental pollution, products that endanger health, labor exploitation, and irresponsible energy use are examples of negative forms caused by companies. Many companies are considered to have contributed to economic and technological progress but have received criticism for creating social and environmental problems. Corporate Social Responsibility, including Indonesia, has become a global phenomenon (Sefriani, 2013).

In Indonesia, the implementation of Corporate Social Responsibility has been regulated in Law Number 40 of 2007 concerning Limited Liability Companies, which is regulated in Chapter V Article 74, where the article regulates how companies are responsible for the social and environmental environment (Lestari & Kurniawan, 2020). This means that the company is responsible for social and environmental problems arising from implementing company activities (Abdullah, 2015) even though the existence of this law does not necessarily force companies to carry out Corporate Social Responsibility because this law does not provide clarity regarding sanctions if a company does not carry out Corporate Social Responsibility. In Law Number 40 of 2007 concerning Limited Liability Companies, Article 1

number 3 states that: "Social and Environmental Responsibility is the Company's commitment to participate in sustainable economic development in order to improve the quality of life and a beneficial environment, both for the Company itself and the local community, as well as society in general" (Kurniawan, 2012). Meanwhile, in Law Number 25 of 2007 concerning Investment, Article 15 letter (b) states, "Every investor is obliged to carry out corporate social responsibility." The explanation of Article 15 letter (b) states, "What is meant by corporate social responsibility is the responsibility inherent in every investment company to continue to create harmonious, balanced relationships and by the environment, values, norms, and culture of society. local" (Pardede, 2023).

A Limited Liability Company is a company that is declared by law to be a legal entity. Limited Liability Company (PT) is a form of economic activity preferred today because its liability is limited. It also makes it easy for owners or shareholders to transfer their company to anyone by selling their shares (Arliman S, 2018). Limited liability companies must pay attention to all aspects of running their business, namely financial, social, and environmental aspects based on the Triple Bottom Line concept. Not only concerned with the profits that will be achieved, companies as business actors must pay more attention to the social and environmental conditions around them in their business (Syaifuddin, 2011). This is what is said to be the company's social responsibility towards the surrounding community. The presence of a company in society has a social impact, especially after the company starts its activities (Simanjuntak, 2017).

Data shows that 10 (10) companies have carried out their social responsibility (Corporate Social Responsibility). Of the 17 Coal Mining Contract of Work (PKP2B) companies, there are already ten companies that have submitted Corporate Social Responsibility (CSR) activity data to the East Kalimantan Province Energy and Mineral Resources (ESDM) Service (accessed January 7, 2024). Corporate Social Responsibility (CSR) should be the focus of attention in running a business today. Companies that carry out CSR can be an inspiration and, of course, an attitude of responsibility towards the environment, law, and society. CSR programs are not limited to environmental management or social empowerment alone. However, it covers education, infrastructure, economy, and health (Lany, 2015).

The West Kutai Regency CSR program is organized and implemented within the scope of the West Kutai Regency area, involving the Regional Government, Companies, Institutions, Organizations, Academics, and the Community. In carrying out its functions and roles, the CSR Forum should use the basic principles, namely transparency, accountability, professionalism, sustainability, sensitivity, equality, insight, honesty, and trust. Therefore, with our presence here, we can support the direction of the CSR forum by forming its management in 2022. We are guided by Indonesian Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility and West Kutai Regent Regulation Number 29 of 2019 concerning Guidelines for Implementing Corporate Social Responsibility (accessed January 7, 2024). Every company is required to set aside company funds for social responsibility programs. CSR funds are a minimum of 2% to 4% of total profits in a year. The budget size is based on the PT Law Regulations and PP No. 47 of 2012.

Furthermore, investment interest continues to increase, making West Kutai Regency one of the targets for foreign and domestic investors to invest. East Kalimantan is the right place to invest in natural resource management, especially West Kutai Regency. For your information, East Kalimantan is the largest producer of natural resource management, in this case, coal management and palm oil plantation management.

The West Kutai Regency Government issued a legal product in the form of West Kutai Regent Regulation Number 29 of 2019 in West Kutai Regency concerning Guidelines for Implementing Corporate Social Responsibility in West Kutai Regency. The existence of a legal product in the form of a Regent's Regulation issued by the West Kutai Regency Government, which regulates explicitly Guidelines for the Implementation of Corporate Social Responsibility, is a form of control function over companies operating in the West Kutai Regency area by the West Kutai Regency Government. Based on the description above, this article examines and analyzes the Implementation of the Social Responsibility Obligations of Limited Liability Companies in the Natural Resources Sector Law Number 40 of 2007 concerning Limited Liability Companies in West Kutai Regency and the factors that hinder its implementation.

2. RESEARCH METHOD

This type of research is a type of empirical legal research because it examines the implementation of Corporate Social Responsibility as the company's social responsibility based on Law Number 40 of 2007 concerning Limited Liability Companies in conjunction with West Kutai Regent Regulation Number 29 of 2019 and the obstacles experienced by the company in carrying out CSR. The approaches used are the law, sociological, and case approaches (Irianto, 2017).

3. RESULTS AND DISCUSSION

West Kutai Regency is the official name for West Kutai Regency, after forming itself into an autonomous region in 1999 (Wiratma, 2010). The West Kutai Regency area is dominated by wavy topography, and the slope is gentle to steep, with heights ranging from 0-1,500 meters above sea level with a slope of 0-60 percent. Lowland areas are generally found in lake areas and areas along rivers or rivers abbreviated (watersheds). Hilly areas and mountains have an average height of more than 1000 meters above sea level, with a slope of 30 percent found in the north western part, which directly borders Malaysia. West Kutai was chosen as the district and determined as its capital. Sendawar City consists of 3 (three) large sub-districts, one of which is Barong Tongkok District, and also consists of 190 villages and four sub-districts. The overall area of West Kutai is 31,628.70 km².

3. 1 General Overview of PT Trubaindo Coal Mining

PT Trubaindo Coal Mining is a subsidiary with 99.99% ITM ownership, founded on March 13, 1990. The Coal Mining Cooperation Agreement is valid until February 2035. The initial area is only 100,000 (one hundred thousand) hectares, gradually released until the remaining area is 23,650 (twenty-three thousand six hundred and fifty) hectares in Muara Lawa, Bentian Besar, Muara Pahu and Damai Districts in West Kutai Regency, East Kalimantan Province and started production operations in 2005, PT TCM is a subsidiary of PT Indo Tambangraya Megah Tbk, one one of the largest coal mining groups in Asia. It has been listed on the stock exchange since 2007. The vision is built from the Community Development program run by PT. Trubaindo Coal Mining is to become the leading coal-related energy company in Indonesia with sustainable growth achieved through professionalism and care for employees, the community, and the environment, as well as encouraging and contributing to community development by acting as a good citizen and contributing to the local economy and community.

Based on the results of an interview conducted with Mr. Edy Murhamdi, SE, M.Si as Head of the Muara Lawa District, he explained that: "The Company always gives notification to the Muara Lawa District, especially to Muara Begai Village, so that during Musrenbang (Development Planning Conference) activities The village and sub-district levels do not overlap with government activities to be implemented. "As long as the company operates, there are no problems related to corporate social responsibility because they have their team to map out to the community what the community needs." The actual result of this program is the Muara Begai Village cattle farm. The community needs that are currently needed are clean water for Muara Begai Village and Lotaq Village. "Furthermore, related to the involvement of Natural Resources, they have their main tasks and functions and related to the existing regulations, I think they are good, but sometimes there are problems when implementation in the field is still inconsistent with these regulations." Apart from conducting interviews with the sub-district head, another party who was a resource was the Muara Begai Village Official. In his interview, Muara Begai Village Official Antonius P explained, "The relationship between the Muara Begai Village government and PT Trubaindo Coal Mining is going well. The village government feels helped by "Companies operating in our area, especially in the infrastructure and socio-cultural sectors." Then, according to information from Mr Jones Silas, the Community Development Head of PT Trubaindo Coal Mining, he explained as follows:

"That in TCM, there is a division of areas called Ring 1 and Ring 2, for the position of Muara Lawa is included in Ring 1. In Ring 1 and Ring 2, several villages are assisted by PT. TCM. The company's relationship with the village government is perfect because every year, meetings are held, including planning and evaluation meetings of the Corporate Social Responsibility program that the company has implemented for the people of Muara Begai Village. This meeting is a forum where community representatives, namely the village government, convey their aspirations regarding what programs are needed by the community so that programs are separated from Grams. The main

programs that have been run and implemented by PT Trubaindo Coal Mining are cattle farming and providing assistance with electricity services in the form of generators to Muara Begai Village. Apart from the two main programs, the company also provides technical training on cultivation in general, agriculture, animal husbandry, and fisheries, which has been accomplished. Then, in 2022, there will be a heavy equipment training program implemented by the company in collaboration with the Muara Begai Village Government, which is a proposal from the community, and the company accommodates requests for this program because it is related to Human Resources in Muara Begai Village. "Apart from that, for programs already running, an evaluation will be held every year so that both the Company and the Muara Begai Village Government will know whether the program has been implemented well or if any obstacles are encountered."

Related Corporate Social Responsibility is a form of social and environmental responsibility in which the company operates or aims for sustainable economic development (Pratiyudha, 2020). This responsibility is an inseparable part of the operation of a Company. This program has a target area. The target areas are industrial, residential areas, areas with any designation according to the provisions of statutory regulations, both on land and in water areas that are directly or indirectly affected by the existence of the company so that the function of the environment is disturbed and experiences physical and non-physical damage (Putri Olivia, 2023). In carrying out its obligations to empower communities in its working area, PT Trubaindo Coal Mining has provided funds for implementing Corporate Social Responsibility in each village near the mine excavation area, divided into rings from rings 1 to 2. The allocation of these funds is directly given to Muara Begai Village officials and discussed with the local community so that it is used properly.

In West Kutai Regency, it is clear that the results of the company's social responsibility have been implemented by the needs of the community, especially the community from Muara Begai Village. This is in line with the author's interviews with several sources, namely Muara Begai Village officials, the Muara Lawa sub-district head, and the Community Development Head of PT Trubaindo Coal Mining's HSEC department. From the community side, the community has felt the impact of the implementation of Law Number 40 of 2007 concerning limited liability companies in conjunction with West Kutai Regent Regulation No. 29 of 2019. The implementation of the Corporate Social Responsibility program or corporate social responsibility that the company has implemented has been welcomed by society, especially in the livestock sector. PT Trubaindo Coal Mining provided cattle seeds, which was a suggestion from the village community during deliberations with PT Trubaindo Coal Mining Community Development.

This program aligns with PT Trubaindo Coal Mining's Corporate Social Responsibility program in the field of community economy to increase community income through cattle farming by utilizing post-mining land. Previously, people who worked as cattle breeders only had a small amount of land, so its use exceeded its capacity or carrying capacity. Alternative land uses oriented towards livestock development specifically utilize a stretch of reclamation area of approximately 100 hectares, in which a horticultural area provides green views and fresh air. On this reclaimed land, green grass grows so that groups of cattle breeders can use it as feed. In addition, PT Trubaindo Coal Mining also built shade houses for groups of cattle breeders, which are expected to help village communities, especially cattle breeders, manage the cattle provided by the company. Apart from cattle farming, the implementation of the Limited Company's social responsibility takes the form of an electricity assistance program in the form of generators for the people of Muara Begai Village. The cost of implementing this program is significant. Based on standardization of calculations, conveyed by Jones Silas as Community Development Head of PT Trubaindo Coal Mining, the implementation of Corporate Social Responsibility each year is based on production, for example, 2,700 tons per year. Hence, the budget that we will use for implementing the Corporate Social Responsibility program per year is $2.7 \times 0.08 \times (\text{USD}) = (\text{calculation results})$; in a year, the costs incurred by the Company are IDR 500,000,000.00 (five hundred million rupiah).

Another program by request from the people of Muara Begai Village is technical cultivation for agriculture, animal husbandry, and fisheries. Apart from that, the heavy equipment training program provided for non-skilled people is also implemented by the company as part of the community's social responsibility one of PT. Trubaindo Coal Mining is realizing its Corporate Social Responsibility programs so that they are correctly on target by grouping vulnerable groups, in this case, groups that genuinely need assistance from the Corporate Social Responsibility

programs at PT. TCM, it is just that in reality, the application of legitimacy theory, which in its implementation system is in synergy with the needs of the community in Muara Begai Village, is inappropriate because the company implements Corporate Social Responsibility based on needs. At the same time, several groups in Muara Begai Village want a Social Responsibility program. The company is realized based on their wishes.

Then, let us examine this theory of responsibility. It is very competent if it is linked to "PPM," which is a continuous development process, meaning that activities are carried out in an organized manner and carried step by step, starting from the initial stage to the follow-up and evaluation activity stage, which aims to improve economic, social and cultural conditions of the community to achieve a better quality of life, where the focus of activities is through empowering the potential of the community to fulfill their needs, through active participation in the form of joint action in solving a problem in their area. Based on this meaning, we can conclude that based on the regulations of Law No. 40 of 2007 concerning Limited Liability Companies (UUPT) and Law No. 4 of 2009 concerning Mineral and Coal Mining, and the Decree of the Minister of Energy and Mineral Resources Number 1824 K/30/MEM/2018 concerning Guidelines for Implementing Community Development and Empowerment, then what should be the company's concern and what is obligatory and obligatory to implement is PPM, not Corporate Social Responsibility. Implementation: PPM is an ongoing program, and there are functions of control and supervision, maintenance and punishment, or sanctions if what is intended in the PPM program is not implemented as it should be. Meanwhile, Corporate Social Responsibility is a program created for specific events or moments that can change yearly or under certain circumstances.

3. 2 Inhibiting Factors in Implementing Corporate Social Responsibility in the Muara Begai Village Community

Several inhibiting factors in implementing Corporate Social Responsibility in the Muara Begai Village community were explained by the Head of Muara Begai Village and Mr. Jones Silas, Community Development Head of PT Trubaindo Coal Mining. Muara Begai Village officials said the inhibiting factor experienced was the slow distribution of funds for one activity. Sometimes, funds that should have been realized in the year the program was running had to be delayed and could only be realized next year. This is, of course, an evaluation material for the village government and the company.

Apart from the slow distribution of funds, it is necessary to study the need for clarity on which regulations should be used by companies, especially regarding PPM or Community Development and Empowerment, which is an obligation for companies to develop and empower communities around areas affected by PT Trubaindo Coal Mining's mining operations and this is different from Corporate Social Responsibility. There is a difference between Corporate Social Responsibility and PPM in its implementation. Corporate Social Responsibility in its implementation can be given to villages or other areas not included in the concession area (outside the company's operational area or areas not directly affected). In contrast, PPM, in its implementation, is obliged to foster and empower the community directly affected, such as Muara Begai Village, with the hope that even when the company is no longer operating, the community can still stand independently and have the same economic situation as when the company was still operating.

From the company's side, it explains that the inhibiting factors experienced by the company are that people tend to be more interested in wants than needs. This was seen when the company mapped vulnerable groups to receive assistance. The people of Muara Begai Village did not receive it, so they required the entire community to receive this assistance even though they were not included in the vulnerable group.

Apart from that, the company also experiences confusion in implementing Corporate Social Responsibility itself because, in reality, the Corporate Social Responsibility program is not an obligation, but there is another program called PPM, which is the company's obligation, but according to regulations, the company still tends to follow Corporate Social Responsibility regulations compared to with PPM. So, the company feels the need for regulations or regulations that specifically regulate this matter so that there is clarity in implementing assistance programs to the community.

The Corporate Social Responsibility Program which has been run or implemented in the Muara Begai Village area, Muara Lawa District, West Kutai Regency, East Kalimantan Province, is based on the results of research that has

been carried out that there is a cattle farm that has been running from 2017 to 2018, then the program This has continued again from 2018 – until now. The Corporate Social Responsibility Program, namely cattle farming, is implemented by PT Trubaindo Coal Mining (TCM). This program is applied to post-mining land so that land previously used for mining areas is now being converted into cattle farming. This program, which is managed directly by the community, covers an area of 104 hectares. However, despite the success of the existing Corporate Social Responsibility program, the company has also experienced several obstacles in implementing regulations regarding Corporate Social Responsibility towards the community.

The obstacles experienced by the company in implementing the social responsibility of limited liability companies in the field of natural resources based on Law Number 40 of 2007 concerning Limited Liability Companies in West Kutai Regency are that the community, in conveying their aspirations regarding the Corporate Social Responsibility program, is more concerned with their wishes. Compared to needs. On the other hand, the company has made a classification, which is a reference to classify the needs or problems in society and to which part of the company's active role/Corporate Social Responsibility program can be applied. Apart from that, the company also explains the differences in the scope of CSR regulations with PPM in detail:

Table 3.1

Classification	Corporate Social Responsibility (CSR)	Community Development and Empowerment (PPM)
Characteristic	It is not mandatory; it depends on company performance and revenue. One of the ways company branding.	Must In principle, it aims to compensate the community regarding the impact of mining activities and ensure community independence, especially economically, after mining activities close.
Scope of Area	Cross-Region	Around mining operational activities regardless of sub-district/regency administrative boundaries.
Program	Free can be in the form of donations / social assistance unless specified by sectoral regulations.	I was determined by the Minister of Energy and Mineral Resources Decree No. 1824/K/30/MM/2018 concerning the Guidelines for Implementing Community Development and Empowerment to cover at least eight aspects of the PPM program.
Financing	I sourced from profits.	The Director carries out operational costs with determination by the Board of Commissioners / GMS.
Objective	Branding, regular TJS (short term)	Public independent (long term)

Based on Table 3.1 above, Corporate Social Responsibility is a form of social and environmental responsibility where the company operates or is established to achieve sustainable economic development. Meanwhile, PPM is a continuous development process. This means that the activity is carried out in an organized manner and carried out step by step, starting from the initial stage to the follow-up and evaluation activity stage, which aims to improve the economic, social, and cultural conditions of the community to achieve a better quality of life,

where the focus of the activity is through empowering potentials. The community's potential to meet its needs is through active participation in joint action in solving a problem in its area.

Based on the regional/area coverage, the implementation of the Corporate Social Responsibility program can be provided across regions. Meanwhile, for PPM, the program is implemented around mining operational activities without considering the administrative boundaries of the sub-district/regency area. The Corporate Social Responsibility Program is free, which means it can take the form of donations/social assistance unless otherwise determined by sectoral regulations. Meanwhile, the PPM program has been regulated in Minister of Energy and Mineral Resources Decree Number 1824 K/30/MEM/2018 concerning Guidelines for Implementing Community Development and Empowerment, which covers at least eight aspects of the PPM program. The process of formulating regional development planning in the Regional Development Plan (short-term, medium-term, and long-term) makes it possible for companies to contribute to regional development through Corporate Social Responsibility and PPM programs.

Of course, in implementing Corporate Social Responsibility programs by the management of PT. Trubaindo Coal Mining will have several obstacles and inhibiting factors that must be addressed during implementing Corporate Social Responsibility programs, especially in Muara Begai Village. The inhibiting factors in question include 1) Inability to differentiate between needs and desires. 2) several groups prioritize personal interests rather than the people at large; of course, this will interfere with the company grouping the right groups that require responsibility. Corporate Social Responsibility, and 3) The lack of Human Resources (HR) cannot be denied as an inhibiting factor because some of the community's human resources are inadequate. Also, the HR that delivers the Corporate Social Responsibility program cannot be used to convey the aims and objectives to the community regarding the program - Corporate Social Responsibility program, then implementing the Corporate Social Responsibility program will be hampered due to a lack of understanding in providing information and those receiving information. There are unexpected things, such as natural disasters and floods, so we cannot carry out the scheduled Corporate Social Responsibility program.

As for the implementation of the West Kutai Regent's Regulations regarding Corporate Social Responsibility, based on the results of interviews with the Head of the Legal Division of the West Kutai Regency Regional Secretariat and the Head of the SDA Division of the West Kutai Regency Regional Secretariat, it is known that Corporate Social Responsibility itself has been functioned optimally, namely by the formation of the Corporate Social Responsibility Forum. Districts where in this forum there will be special teams sent to coordinate with Corporate Social Responsibility at the sub-district and village levels, review programs and procedures, how to implement sustainable Corporate Social Responsibility programs, indicators of success of a program will be applied to the community, financing, awards, up to dispute resolution and administrative sanctions. Based on this description, it can be concluded that the Regional Government of West Kutai Regency, in this case, is responsible for legal products related to regulations, only carrying out the function of supervision and control over these legal products, and if it is linked to a company, in this case, PT. TCM, what has been implemented by the management of PT. TCM, especially in community empowerment, has been implemented by existing regulations.

4. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Trubaindo Coal Mining, in implementing the Regulations on Limited Liability Company Social Responsibility Obligations in the field of natural resources based on Law Number 40 of 2007 concerning Limited Liability Companies in West Kutai Regency, has implemented the company's corporate social responsibility by the program required by the people of Muara Begai Village, especially in the company's main program, namely cattle farming and electricity assistance in the form of generators which are felt directly by the community. Then, the Regional Government of West Kutai Regency, in this case, is responsible for legal products related to regulations, only carrying out the function of supervision and control over these legal products, and if they are linked to a company, in this case PT. TCM, what has been implemented by the management of PT. TCM, especially in community empowerment, has been implemented by existing regulations.

Meanwhile, the inhibiting factors that arise in the implementation of the Social Responsibility Obligations of Limited Liability Companies in the field of natural resources based on Law Number 40 of 2007 concerning Limited Liability Companies in West Kutai Regency are broad as follows: unable to distinguish which ones are needed and desires, several groups prioritize personal interests rather than the people at large, of course, this will interfere with the company in grouping the right groups that require Corporate Social Responsibility. The lack of Human Resources (HR) cannot be denied as an inhibiting factor. Unexpected events such as natural disasters and floods mean we cannot carry out scheduled Corporate Social Responsibility programs. The government needs standardization regarding the nominal value of the budget that companies must spend for Social Responsibility activities or Community Empowerment Development Programs.

The advice that can be given firstly is for the community in general, the people of Muara Begai Village in particular, to be coached and guided continuously, not only for vulnerable groups or groups that deserve the Corporate Social Responsibility program but also for the entire community of Muara Begai Village without exception. Second, for companies in general and TCM in particular, the community, the village government, and the company must be able to synergize in selecting programs to be implemented in Muara Begai Village so that the programs chosen are programs that are genuinely needed by the community and do not overlap with programs from government. Third, for the Regional Government of West Kutai Regency, there needs to be clarity on the use of regulations/regulations (*lex specialis*) that companies must use according to their nature. Corporate Social Responsibility is not an obligation, and what is an obligation is PPM. So when the company does not have a profit, the company does not need to carry out Corporate Social Responsibility because the funds do not come from funds that have been regulated or included in the company's planning but instead come from profits. 4) An in-depth study needs to be carried out to determine the minimum value of Social Responsibility (TJS) or Community Empowerment Development Program (PPM) obligations for the company.

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