



Corporate Social Responsibility and Forest and Other Land Uses (FOLU) Policies as an Emission Reduction Strategy

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ABSTRACT

The role of humans, organizations and government policies contributes to dealing with various problems in Indonesia, one of which is environmental pollution. This is the background to the birth of Corporate Social Responsibility (CSR). CSR is a business commitment to operate legally and contribute to improving the quality of life and partnership responsibility of the company, employees and their families, government, local community and wider community. CSR can be carried out by empowering local communities in a real way which has an impact on environmental sustainability. Government policies related to sustainability commitments are important in order to support the success of sustainable forest management for climate change mitigation. For this reason, more strategic government policies are needed in order to realize this action.

INTRODUCTION

The idea of Corporate Social Responsibility (CSR) is rooted in public distrust of companies for behavior that ignores social sustainability. Companies in this context include limited liability companies and other commercial entities, whether legally recognized or not. Since the 1970s, the term CSR has gained popularity, especially after the publication of John Elkington's book *Cannibals with Forks: The Triple Bottom Line in 21st-Century Business* (1998) (Ridwanullah, 2017). Elkington organizes CSR into three areas, namely: economic growth, environmental protection and social equality. These three components of sustainable development were determined by the World Commission on Environment and Development (WCED) in the Brundtland Report (1987). CSR is a company's commitment to behave morally, law-abidingly, improving the quality of life of employees, families and local and global communities. CSR ideas require active and dynamic partnerships between local governments, companies and communities. Companies benefit when they implement CSR programs because it becomes an embedded strategy in the company to maintain or increase competitiveness through product brand image and reputation..

When a company implements a CSR program, it benefits the business as a whole, so in this day and age, consumers are more likely to choose products and services that benefit society as a whole rather than just themselves. A better brand will have strategic consequences for the business because it is a competitive advantage. To carry out sustainable business activities, you must comply with the CSR concept. Economic and financial success throughout the world to implement the CSR concept in a way that is directly related to social circumstances and the business environment (Taufiq & Iqbal, 2021). CSR is a strategy used by corporate actors or stakeholders to advance their interests while acting in a manner that is CSR and accountable to society. Businesses and organizations that practice CSR pay close attention to three areas (economic, social and environmental). This is done continuously, and one approach to avoid crises is by improving image and reputation.

Companies are able to improve the quality of people's lives, so they must be able to provide large profits (Kustina et al, 2021). The benefits of CSR activities are to protect and help businesses minimize the negative effects of a crisis. Employee pride, community involvement, and ongoing efforts to improve community and environmental conditions also help improve and strengthen business relationships with stakeholders. The elements of corporate CSR put forward by Dahksrud in Nasdian's book (2011) and Rachmawati (2019) in the book "How Corporate Social Responsibility is Defined", namely: 1) environmental aspects, referring to environmental concerns in business operations. 2) community aspect, to improve society by incorporating social care into company operations and paying attention to its impact on society. 3) economic aspects, contributing to economic growth, maintaining profits, and running the company. 4) the volunteer aspect, as a result of ethical principles that exceed legal requirements, and is voluntary. 5) stakeholder aspects, interactions with company stakeholders and company relationships with workers, suppliers,

customers and communities are examples of business partnerships with stakeholders.

CSR regulations in Indonesia still do not have strong legal support, so they are difficult to implement. Unfulfilled CSR implementation certainly has an impact on company risks, regulations and sustainable economics. CSR is a social and environmental responsibility (TJSL) program. TJSL is the company's dedication to taking part in sustainable economic growth to improve the quality of the environment and life which is beneficial for local communities, companies and society at large. However, many CSR programs carried out by companies for the surrounding environment do not have sustainability characteristics, for example in the form of CSR companies carry out environmental welfare activities such as planting trees, open spaces or others, they only provide assistance for environmental beauty and there is no ongoing review so it is difficult to provide changes to quality in the future. As a result, misunderstandings about the meaning of CSR may arise not only from its use and social impact, but also from its planning. Many companies have not implemented their CSR initiatives in accordance with statutory regulations. They create CSR initiatives haphazardly to fulfill their obligations.

The author also reviews previous research on the same topic. Namely research conducted by Salsabila Rohadi, et al entitled Implementation of the Principles of Corporate Social Responsibility (CSR) in the Context of Carrying out Company Obligations to Comply with the Law and Improve Social Community. The research results show that several obstacles in implementing CSR include the narrow scope of the Limited Liability Company Law, which only regulates businesses that manage natural resources, budget calculations as business costs which take into account factors such as propriety and reasonableness in operations, the nature of sanctions unclear ones that simply state that they must comply with legal requirements, and a lack of recognition for businesses that successfully implement CSR. In addition, the Company Law does not specify the types of CSR activities that must be carried out by the Company, making it difficult to determine whether the Company has fulfilled its commitment in carrying out CSR activities (Salsabila Rohadi et al., 2023). Based on several previous research studies, the author is interested in researching the same topic so that the author's contribution to this research is as a contribution to knowledge in theoretical form and as an advancement of knowledge in the field of company policy in implementing CSR.

Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 25 of 2007 concerning Capital Investment, and Regulation of the Minister of State-Owned Enterprises Number Per-5/MBU/2007 concerning the BUMN Partnership Program with Small Businesses and the Environmental Development Program, specifically For state-owned companies, all of them contain strict regulations regarding CSR corporate social responsibility. After that, social enterprises with responsibility were again listed in Law Number 40 of 2007 concerning Limited Liability Companies. The aim of writing this scientific work is to analyze the role of companies in CSR strategies in carrying out environmental responsibility programs.

THEORETICAL REVIEW

Indonesia's commitment to increasingly contributing to maintaining global temperatures is seen seriously in the FOLU Net Sink 2030 activities. Indonesia has expressed increased ambition in reducing Green House Gas (GHG) emissions through the Indonesian Enhanced Nationally Determined Contribution (ENDC) document (KLHK, 2022). The ENDC document is in line with the long-term policy in the form of the Long-term Strategy for Low Carbon and Climate Resilience (LTS-LCCR 2050) to move towards net-zero emissions by 2060. In addition, the LTS-LCCR 2050 policy is in line with the Conference of Parties (COP) meeting.) discusses the United Nations Framework Convention on Climate Change (UNFCCC) which agreed to the Paris Agreement as stated in article 2 paragraph (a) to restrain global temperature increases from pre-industrialization era temperature levels below 2°C and limit temperature increases to 1.5° C.

Indonesia has also ratified it through Law No. 16 of 2016 concerning ratification of the Paris Agreement to the UNFCCC as Indonesia's National Focal Point at international level and national policy. Taking this into account, the Ministry of Environment and Forestry (KLHK) as a strategy document for the implementation of Nationally Determined Contribution (NDC), NDC Mitigation Road Map, Low-tern Strategy and Low Carbon and Climate Resilience (LTS-LCCR 2050), PP No. 98 of 2021 concerning the implementation of Carbon Economic Value (NEK) to achieve nationally determined contribution targets and control GHG emissions in national development. Article 3 paragraph (4) states that reducing GHG emissions in paragraphs (2) and (3), controlling GHG emissions in the forestry sector to store/reinforce carbon. Emission reduction must be supported by policies and regulations regarding GHG (Boer et al., 2018).

Controlling GHG emissions can provide climate change and production forest management based on forest resource ecosystems and forest landscape management (Noor et al., 2019). GHG control provides environmental carrying capacity and carrying capacity, as well as the use of forest areas in relevant development. GHG control in line with the carbon approach in Indonesia's forestry and other land use net sink 2030 has had a positive impact (KLHP, 2021). KLHK policies are in accordance with sustainable development goals, SDGs, Paris Agreement climate change, Aichi Biodiversity Targets, controlling land degradation and various international conventions that have been established and are the government's commitment. Fifth, building climate resilience by restoring, managing and restoring peatlands, forest rehabilitation and controlling deforestation, in climate mitigation and adaptation activities.

Sixth, prevention of control of forest and land fires, with an orientation towards permanently preventing the occurrence of forest fires and resulting in a significant reduction in forest and land fires. Seventh, control the fluctuating rate of deforestation until the lowest significant reduction in the rate of forest and land deforestation is recorded. Eighth, preventing loss of biodiversity through area conservation efforts and protecting biodiversity inside and outside conservation areas, by managing habitat fragmentation and species enrichment. Ninth, managing access to forest management by the community in the form of

social forestry with the principles of forest protection, rehabilitation and reforestation as well as community empowerment through agroforestry, agrosilvopasture and agrosilvofishery systems. Tenth, organizing business and activities in forest areas using multi-forestry business principles, developing business diversification in the forestry sector, integrating area utilization, wood forest products and non-timber forest products and environmental services.

Eleventh, affirmation of the policy on the obligation to restore forest ecosystems and enrich forests with hardwood plants through silviculture systems and the application of Reduce Impact Logging (RIL) techniques as well as encouraging harmonious cooperation and development of the business world of local community groups in a managed forest area. Twelfth, introduction of the use of environmental services in a multi-business forestry model, as part of climate change mitigation actions in the land-based forestry sector. The contribution of business permit holders to climate change mitigation efforts can be made through activities that can reduce emissions and increase carbon uptake and/or conserve carbon reserves, such as maintaining dense natural vegetation and planting or reforesting mangroves. Thirteenth, the introduction of regional planning, especially in outcrop and ecoriparian areas with reforestation and through the development of ecosystem replication. Fourteenth, strengthening national development policies and implementation by emphasizing the principle of balance between development and the environment. Economic development in the context of economic recovery is able to create new jobs for the community.

Fifteenth, affirmation of government policies that side with the community in the allocation of forest use and utilization, area planning and area disputes, and policies that guarantee the rights of the people and provide a way to resolve customary forest problems for customary law communities. Sixteenth, resolving tenure conflict issues by providing a way out through Law no. 11 of 2020, to resolve cross-sector regulatory disputes and emphasize the actualization of justice for the community regarding land access using a restorative justice approach. Seventeenth, law-enforcement steps through levels of guidance and supervision of the implementation of standards and enforcement with legal sanctions in the context of protecting forest areas and justice for the community. Eighteenth, steps towards strengthening quality spatial forest resource data and information and being integrated as material in a systematic, continuous and consistent decision-making process. By strengthening policies and measures as well as implementation and evaluation in the forestry sector, the Indonesian Government has established a policy in the context of reducing GHG emissions to control climate change with the National program "Indonesia's FOLU Net Sink 2030" as stipulated in Presidential Regulation Number 98 of 2021 stating net zero emissions in the forestry and land sector by 2030.

METHODOLOGY

This research is doctrinal research, also known as normative juridical legal research or normative legal research, in essence it is an activity that will examine the components of positive legislation in order to answer internal problems. The strategy of legal research on the rules per law, whether seen from the hierarchy

of rules per act - invitation (vertical), as well as the harmonious relationship between laws and regulations (horizontal) is what is meant by normative.

Normative legal research method that uses a statutory regulation approach. An approach that refers to legal regulations - legal invitations and prioritizes formal, juridical aspects. Data collection for normative legal research is carried out by studying secondary data from the literature as a primary source by conducting searches on statutory regulations, regulations and literature, other related literature, or general issues. This process is known as library legal research (Benuf et al., 2019). In this research, legal materials were obtained by inventorying regulations related to CSR and companies and several literatures relevant to the topic.

RESEARCH RESULTS

1. Tinjauan Yuridis CSR di Indonesia

Studies on CSR have been conducted since the 20th century, or roughly in the 1970s, in western societies (Europe and America). Experts disagree on whether the definition of CSR should be carried out by the government itself because corporations are only responsible to the government, or should be carried out directly by companies. Then, the idea of CSR is considered a concept that emphasizes how accountable business is to social systems. Corporations need to consider the interests of society and society, as well as the environment, when making and executing decisions. (Disemadi & Prananingtyas, 2020)

CSR implementation in Indonesia now has a legal basis thanks to legislation and regulations related to CSR. What is meant by statutory regulations are:

- a. The 1945 Constitution of the Republic of Indonesia, especially Article 28H paragraph (1).
- b. Articles 6-10, 26-35, and 37-38 of Law no. 5 of 1990 concerning Conservation of Biological Natural Resources and Their Ecosystems. These regulations relate to the utilization and preservation of biodiversity found in natural resources and ecosystems, as well as the preservation of the natural environment in certain areas and life in buffer systems;
- c. Law no. 39 of 1999 concerning Human Rights;
- d. Law Number 41 of 1999 concerning Forestry consisting of Articles 11-12, 20-51, and 67-70. This regulation is specifically for forest management in Indonesia, including forest governance, management plans, use and utilization of forest areas, forestry industry permits, forest protection and nature conservation, as well as the rights of local indigenous communities;
- e. Law Number 19 of 2003 concerning State-Owned Enterprises
- f. Law Number 7 of 2004 concerning Water Resources, which consists of Articles 5 to 9, Articles 11 to 12, Articles 20 to 25, and Articles 59 to 62. This clause relates to water resources management, governance management methods, water use rights, water use rights, and other regulations relating to water power sources;
- g. Articles 15 to 17 of Law Number 25 of 2007 concerning Capital Investment. Investors are expected to implement CSR and maintain a sustainable environment based on this regulation. Investors must then step in and

- provide capital in stages for the restoration of the site in accordance with environmental requirements;
- h. Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies, Limited Liability Companies (PT) are obliged to carry out environmental and social responsibilities for their economic activities. Additional provisions related to CSR are regulated in Government Regulations (PP);
 - i. Articles 36–73, 85–86, 95–112 and 134–138 Law Number 4 of 2009 concerning Mineral and Coal Mining. Mineral categorization, mining permits, the relationship between mining permits and land rights, and all other regulations relating to mining matters are governed by these provisions, which also provide permits for mining operations.
 - j. Articles 36 to 57 of Law Number 32 of 2009 concerning Environmental Protection and Management. provisions governing the preservation of environmental functions, conservation carrying capacity, preservation of environmental carrying capacity, and business permits;
 - k. Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies, which is intended to regulate the implementation of CSR by companies operating in the natural resources sector based on the Law which can be implemented within or outside the company environment.
 - l. BUMN Ministerial Regulation Number 4 of 2007 consisting of Articles 2, 5, and 9. Provisions By allocating 2% of net profit, this regulates the requirements for BUMN to form a special work unit that handles coaching and empowering community problems.

2. CSR Policy and its Impact on the Environment

In order to improve the quality of life and environment for companies, local communities and society in general, companies are committed to taking part in sustainable economic development. (Breliastiti, 2021) CSR as a rule, law and regulation is used as a company's social investment to gain reputation positive; as a component of the company's business strategy; obtain operating permits from local communities; as a component of corporate risk management to reduce and prevent social conflict. In this case, CSR shows concern for sustainable development while maintaining economic and environmental balance. Apart from that, it will increase public trust in the business. The successful implementation of a company's CSR will have a cascade effect on the business. This impact is undoubtedly a good impact.

Global environmental challenges are growing, and Indonesia is no exception. At the same time, the concept and application of CSR are also developing. CSR is related to the idea of sustainable development, apart from that it is also the company's social responsibility. However, because there are no uniform guidelines or shared definitions of community empowerment, most companies in Indonesia have not adopted true CSR principles. Minister of the Environment (LH) Rachmat Witoelar stated that industry in Indonesia has serious attention to the function of social responsibility (CSR), especially in the

environmental sector, where less than 50% of CSR programs are implemented. (Feronika et al., 2020)

The government is trying to increase the social component of business based on Article 74 of Law no. 40 of 2007 concerning Limited Liability Companies. Various problems or conflicts between the business or businesses and the workplace environment trigger these problems. It states that businesses operating in sectors and/or related to natural resources are required to practice social responsibility and environmental protection. environmental and social accountability These are corporate commitments that have been planned and calculated as corporate costs, and their implementation is carried out with appropriate considerations of morality and justice. Companies that do not fulfill their commitments will be subject to sanctions in accordance with the provisions of this regulation.

The aim of this CSR obligation is to build business relationships that are harmonious, balanced and in harmony with the environment, values, norms and culture of the local community, in accordance with the explanation of Article 74 paragraph (1) of the Limited Liability Company Law. The corporation concerned carries out business in the field of natural resources, and its operations include the management and utilization of these resources. In contrast to companies that manage or directly exploit natural resources, companies designed to carry out business operations related to natural resources influence the capabilities and functions of natural resources through their commercial activities.

What is meant by being subject to sanctions in accordance with the provisions of the statutory regulations, Article 74 paragraph 3, is being subject to all types of sanctions as regulated in the relevant statutory regulations. There is no mention of penalties for failing to complete CSR responsibilities under this law. Only the adjustment of the sentence is in accordance with the existing regulations stated in Article 74. Law no. 40 of 2007 concerning CSR of Limited Liability Companies only applies to businesses engaged in certain types of business related to the exploitation of natural resources.

To implement CSR initiatives, businesses must budget their social and environmental responsibility efforts and treat them fairly as a corporate expense. As required by this regulation, CSR efforts must be disclosed in the company's annual report. The corporation concerned will face consequences in accordance with the requirements of applicable laws and regulations if it fails to carry out its social and environmental responsibilities.

CSR and environmental conditions that have been explored so far in Indonesia are closely related. Not being good at managing environmental conditions shows a lack of accountability from society as a whole and the company. The UN (United Nations) or PBB (United Nations) recognizes the right to the environment as a component of human rights. (Maeyangsari, 2023) In fact, this privilege has been outlined in paragraph IV of the Preamble to the 1945 Constitution of the Republic of Indonesia.

Companies are required in CSR policies to improve community capabilities, quality of life and environmental responsibility. Everyone has the right to participate in management and is obliged to preserve the environment,

in accordance with Law Number 23 of 1997 concerning Environmental Management (UU PLH). This implies that there is a law that requires community support for CSR, which is very important for the development of a good, sustainable and beneficial environment for society, business and the environment.

The need for the role of parties to try to provide correct and accurate information regarding environmental management is still highlighted in Law Number 23 of 1997 concerning Environmental Management so that the concept of CSR and the meaning of CSR can be expressed in this provision. This law strengthens CSR requirements that involve community empowerment in addition to caring for the environment, thereby requiring business actors to increase capacity and living standards in the areas where they operate.

The environmental impact of a company's intake, processes and output, including energy and water use, gas emissions, biodiversity protection, waste processing, transportation and disposal of products and materials, is characterized as CSR in the environmental dimension. (Citrajaya & Ghozali, 2020).

By assessing proactive environmental performance, it is possible to assess how well a company manages its environmental impact. Incorporation of fundamental ideas into corporate strategy is necessary for the implementation of environmental management. (Rahmawati, 2012) This guideline consists of:

- a. Based on the stages of the company's operational life cycle, adopt environmental policies targeted at eradicating pollution, and convey all company policies to its stakeholders.
- b. Establish standards for objectively evaluating the effectiveness of environmental programs.
- c. By comparing and establishing best practices, a company that is a leader in one area compares its environmental performance with other companies.
- d. Create a business culture that holds all workers accountable for environmental performance.
- e. Examine how various environmental challenges may affect product demand and industry competition in the future.
- f. Dare to bring up environmental issues in meetings with leadership.
- g. Create a budget for environmental financing.
- h. Defining and measuring environmental responsibility.

Being responsible is a moral act of corporate accountability. Corporations adopt CSR in an effort to gain legitimacy from society, and as a result, are expected to produce effective corporate performance reports that are transparent in their financial and social disclosures. CSR can create a check valve like social security. develop a reputable business. Industry sensitivity refers to businesses with a high level of sensitivity due to being in the public eye and as a result, having the potential to operate with positive economic and social effects, requiring them to conduct socially responsible accounting.

Company size scales are classified partly based on their size. Large companies will make wider social disclosures as a sign of the legitimacy of their actions, which will have a greater impact and carry significant harm causing

significant environmental damage. In addition, environmental performance refers to how well a business creates a friendly atmosphere and can save natural resources. (Kustina & Hasanah, 2020).

3. Emission Reduction Strategy to Achieve Net Sink FOLU 2030

In addition to preventing biodiversity loss and climate change, forests play an important role in sustaining life by increasing absorption and infiltration, reducing runoff, especially on slopes, and minimizing soil erosion. As the population increases, the demand for land for infrastructure, cities, agriculture, etc. increases. changes in land use that often exceed its carrying capacity, resulting in the emergence of degraded land. Indonesia has around 14.01 million hectares of degraded land. (Science, 2023)

Degraded land has negative impacts on ecology, economy and society. Ecologically, land degradation which results in loss of biodiversity will also have an impact on hydrological conditions, increasing the danger of floods and drought. Meanwhile, the impact of land degradation on the economy includes a decrease in the economic value of natural resources which disrupts community welfare. Socially, the change in community culture from natural culture to artificial culture will have an impact on land degradation. Therefore, various initiatives to restore the function of this degraded area must be started immediately.

Rehabilitating critical land is one way to combat land damage. Even though Indonesia has rehabilitated degraded land, considering the large amount of degraded land that still exists, it seems that efforts to better rehabilitate damaged land must be increased. To overcome the difficulties of dealing with the impacts of climate change on the forestry industry, policies and implementation in the sector will continue to be improved as part of remedial measures. One type of effective corrective action in the forestry industry is the implementation of initiatives to promote climate resilience through forest land restoration.

Reducing Green House Gas (GHG) emissions will be strongly supported by a program to increase carbon sequestration in the forestry industry and other land uses by 2030 (known as the National Program "Industrial Net Sinking and Other Land Use 2030/Indonesian FOLU Net Sinking 2030") , according to Presidential Decree no. 98 of 2021 concerning Determination of Carbon Prices. Rotational and non-rotational restoration techniques are used to carry out forest land rehabilitation operations in FOLU net sink 2030.

Among the most economically viable and cost-effective solutions as well as the most practical approaches in the land sector, forest-related activities, especially reducing emissions from tropical deforestation, rank highly when compared with other mitigation measures. We can buy time to create additional mitigation and adaptation techniques by reducing CO₂ emissions from forestry, contributing significantly to reducing overall CO₂ emissions in the short term. Trees (planted or maintained unchanged) can and do naturally take up carbon from the atmosphere, which is critical to achieving long-term climate goals,

unlike experimental carbon dioxide removal technologies. (Goodman & Herold, 2014).

In particular, rapid action is required if we are to take advantage of this significant natural mitigation option. Delaying action will only increase the likelihood of extreme changes occurring in the future, reducing our chances of preventing dangerous climate change altogether, and possibly eliminating many currently accessible solutions (such as forestry). Climate change threatens forests directly, and if left unchecked, they could eventually shift from being a net sink of CO₂ to a source. So, coordinated and comprehensive mitigation strategies between regions and land management actions are needed for successful climate change mitigation.

The causes of emissions from forests and the ability of forestry practices to mitigate those emissions differ from location to location, therefore interventions must be planned accordingly. For example, industrial residues have damaged ecosystems both directly and indirectly in the subject of environmental science. Industry has enormous destructive power that directly affects society, especially when industry uses natural resources. Physical manifestations of these wastes include piles of rubbish, air and water pollution, mudflows, floods, forest fires, water shortages, and global warming. Therefore, companies should not shirk their responsibilities; instead, they should use their CSR initiatives to take immediate action and prevent environmental degradation. (Hendar, 2020).

CONCLUSIONS AND RECOMMENDATIONS

Corporate Social Responsibility (CSR) is a strategy used by company actors or stakeholders to advance their interests while acting in a way that is socially responsible and accountable to society, one of which is the environment. The government is trying to increase the social component of business based on Law Number 40 of 2007 concerning Limited Liability Companies. In this case, CSR shows concern for sustainable development while maintaining economic and environmental balance. Apart from that, CSR policies in Indonesia also have a legal basis thanks to related legislation and regulations. CSR so that the CSR goal is created, namely building business relationships that are harmonious, balanced and in harmony with the environment, values, norms and culture of the local community. To realize proactive CSR performance for the environment, a company strategy was formed which is explained in the discussion, one of which is adopting environmental policies targeted at eradicating pollution, and conveying all company policies to its stakeholders. Therefore, CSR policies are very important for companies in managing the environment, namely to create strategies for reducing emissions and rehabilitating forest land.

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LEGISLATION

- a. The 1945 Constitution of the Republic of Indonesia
- b. Law Number 5 of 1990 concerning Conservation of Biological Natural Resources and Their Ecosystems.
- c. Law Number 39 of 1999 concerning Human Rights;
- d. Law Number 41 of 1999 concerning Forestry
- e. Law Number 19 of 2003 concerning State-Owned Enterprises
- f. Law Number 7 of 2004 concerning Water Resources
- g. Law Number 25 of 2007 concerning Capital Investment
- h. Law Number 40 of 2007 concerning Limited Liability Companies
- i. Law Number 4 of 2009 concerning Mineral and Coal Mining.
- j. Law Number 32 of 2009 concerning Environmental Protection and Management
- k. Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies
- l. BUMN Ministerial Regulation Number 4 of 2007 concerning Submission of State Company Financial Report Overviews in Central Government Financial Reports