

LAW ENFORCEMENT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN INDONESIA

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ABSTRACT

Corporate Social Responsibility (CSR) in European countries that are morally ethical and voluntary. This is different from Indonesia, companies have an obligation to provide CSR as a form of social responsibility to the surrounding environment. The hope is that it can make a major contribution to improving the quality of the welfare of the people so that it is regulated by law. This means that if the company does not provide CSR then it should be subject to legal sanctions but these sanctions are not clearly stated. This lack of clarity will make it difficult for law enforcement. This study analyzes the law enforcement of CSR against companies. This research is a library research which is analyzed by juridical normative with qualitative approach method. Law enforcement, in substance, must be constructed with other laws, meaning that not only the UUPT but also the UUPPLH so that there is clarity on sanctions. Law enforcement besides being influenced by legal structure of legal structure and legal culture. All three are interrelated so that law enforcement can be carried out in accordance with the provisions.

Keyword: Law Enforcement, Corporate Social Responsibility, Legal Structure and Legal Culture

INTRODUCTION

Preliminary

The development of industrialization has an influence on the Indonesian economy. Therefore the industrial sector must be managed well so as not to negatively impact the community's economy. Industrial activities are expected to look at the social aspects of the company environment. Attention to the company's environment is important because the company's presence should not cause social problems. On this basis, the concept of Corporate Social Responsibility (CSR) emerged. In terms of CSR, there is no uniformity in understanding or concept. Suhandari defines it as a social responsibility for the company's environment, so the company must contribute to the development of the economy by maintaining a balance to economic, social and environmental aspects (2008). Actually the application of CSR in industrialized countries as a form of corporate moral ethical responsibility to the social environment. In these industrial countries CSR is not an obligation and is only voluntary (mandatory) (Elly Erawati, 2019) meaning it is not regulated by its own law. Even in European countries that are members of the European Union pay special attention to implementing CSR as a corporate responsibility that does not need to be regulated by law (Isa Wahyudi, 2011). CSR has become a voluntary awareness of the company as a form of concern for the company's environment. The company does not only prioritize profit oriented but must have concern for the continuity of its business. In these industrial countries CSR is not an obligation and is only

voluntary (mandatory) (Elly Erawati, 2019) meaning it is not regulated by its own law. Even in European countries that are members of the European Union pay special attention to implementing CSR as a corporate responsibility that does not need to be regulated by law (Isa Wahyudi, 2011). CSR has become a voluntary awareness of the company as a form of concern for the company's environment. The company does not only prioritize profit oriented but must have concern for the continuity of its business. In these industrial countries CSR is not an obligation and is only voluntary (mandatory) (Elly Erawati, 2019) meaning it is not regulated by its own law. Even in European countries that are members of the European Union pay special attention to implementing CSR as a corporate responsibility that does not need to be regulated by law (Isa Wahyudi, 2011). CSR has become a voluntary awareness of the company as a form of concern for the company's environment. The company does not only prioritize profit oriented but must have concern for the continuity of its business. Even in European countries that are members of the European Union pay special attention to implementing CSR as a corporate responsibility that does not need to be regulated by law (Isa Wahyudi, 2011). CSR has become a voluntary awareness of the company as a form of concern for the company's environment. The company does not only prioritize profit oriented but must have concern for the continuity of its business. Even in European countries that are members of the European Union pay special attention to implementing CSR as a corporate responsibility that does not need to be regulated by law (Isa Wahyudi, 2011). CSR has become a voluntary awareness of the company as a form of concern for the company's environment. The company does not only prioritize profit oriented but must have concern for the continuity of its business.

Implementation of CSR in Indonesia is required for companies as a form of responsibilityng social and environmental responsibility (TJSL), which is a company engaged in the field of natural resources. This corporate liability arrangement can be seen in Article 74 of Law number 40 of 2007 concerning Limited Liability Companies (UUPT) jo. Government Regulation No. 47 of 2012 concerning social and environmental responsibility of a limited liability company. Furthermore, it is also regulated in Article 15 of Law number 25 of 2007 concerning Investment. Article 74 of the Company Law in principle the company is required in carrying out its business to carry out social responsibility and if violated then it will be given sanctions. Even in Article 4 PP no. 47 of 2012 stated that this responsibility must be realized by the company's annual work plan. Article 15 The capital investment law requires every investor to carry out corporate social responsibility in order to create a harmonious, balanced relationship that is adjusted to the values, norms and culture of the community. Obligations imposed on these companies are a form of state responsibility in providing legal protection to the community. This means that CSR in Indonesia is not voluntary but as a legal obligation for companies to obey. If not followed, the company will be subject to legal sanctions in the form of administrative sanctions, civil sanctions and criminal sanctions. In order to implement the law on social and environmental responsibility (SCR), law enforcement is needed. balanced adjusted to the values, norms and culture of the community. Obligations imposed on these companies are a form of state responsibility in providing legal protection to the community. This means that CSR in Indonesia is not voluntary but as a legal obligation for companies to obey. If not followed, the company will be subject to legal sanctions in the form of administrative sanctions, civil sanctions and criminal sanctions. In order to implement the law on social and environmental responsibility (SCR), law enforcement is needed. balanced adjusted to the values, norms and culture of the community. Obligations imposed on these companies are a form of state responsibility in providing legal protection to the community. This means that CSR in Indonesia is not voluntary but as a legal obligation for companies to obey. If not followed, the company will be subject to legal sanctions in the form of administrative sanctions, civil sanctions and criminal sanctions. In order to implement the law on social and environmental responsibility (SCR), law enforcement is needed. This means that CSR in Indonesia is not voluntary but as a legal obligation for companies to obey. If not followed, the company will be subject to legal sanctions in the form of administrative sanctions, civil sanctions and criminal sanctions. In order

to implement the law on social and environmental responsibility (SCR), law enforcement is needed. This means that CSR in Indonesia is not voluntary but as a legal obligation for companies to obey. If not followed, the company will be subject to legal sanctions in the form of administrative sanctions, civil sanctions and criminal sanctions. In order to implement the law on social and environmental responsibility (SCR), law enforcement is needed.

The obligation of the company to do its CSR was rejected by entrepreneurs. The objection is manifested by submitting a material test of Article 74 of the Company Law to the Constitutional Court. Article 74 Material Testing is registered in case number: 53 / PUU-VI / 2008 but in the end the Court decides the refusal of the Article 74 material test. Rejection based on Article 74 has fulfilled the principle of legitimacy, that companies cannot be separated from social functions, companies are not only individualists but must socialize with their environment. This is in accordance with the principle of social justice in which the company is guaranteed its individual right to improve its economy. The high level of their economy can have an impact on social inequality. This corporate social responsibility can reduce social inequality and provide social justice.

Law enforcement aims to ensure that companies are disciplined in implementing CSR from companies, obeying the conditions outlined by the state through legislation. Law enforcement is the process of the functioning of norms that regulate people's behavior including companies as legal subjects. Legal responsibility in relation between companies and social. If the company does not implement the norms that have been made by the state, namely the law, then it will get legal sanctions. Law enforcement officers in the context of carrying out their functions are allowed with forced efforts so that legal subjects are willing to carry out legal norms (Supriyadi, 2015) Law enforcement is intended as a means of achieving the law because it is a natural thing if all the power is mobilized so that the law can work as it should. If the law fails in realizing the moral value of the law then a legal crisis will be ensured. Finally the law will be shunned by the people because of the poor in its implementation. As a parameter to measure the success or failure of law is whether the law has the legitimacy of society or not (Satjipto Rahardjo, 2009). Public legitimacy of the law will be given when legal subjects are able to harmonize values as an embodiment in creating community peace. Because the community's interest is to live in harmony, orderly and there is balance in maintaining norms or rules. If the law fails in realizing the moral value of the law then a legal crisis will be ensured. Finally the law will be shunned by the people because of the poor in its implementation. As a parameter to measure the success or failure of law is whether the law has the legitimacy of society or not (Satjipto Rahardjo, 2009).

There are differences in the principles of CSR implemented in Indonesia compared to several European countries. The difference lies in Europe, CRS is a company moral ethic, while in Indonesia it is an obligation as outlined in the law. Because it has become a positive law, its implementation needs to have proper law enforcement so that CSR can be implemented by all companies in Indonesia. Law enforcement efforts cannot be separated from the legal substance, structure and culture of law (Friedman, 1975). All three will be reviewed in order to be able to build law enforcement related to CSR going well. It is hoped that the law will provide certainty, usefulness and social justice. To obtain these objectives, the approach used in this research is normative juridical which is analyzed qualitatively with secondary data. This data was obtained from primary legal materials, secondary legal materials and tertiary legal materials. The study will provide a descriptive analysis of how law enforcement of CSR in companies in Indonesia.

The Company's Contribution to CSR

Kotler and Lee said there were six programs dealing with social aspects. First cause promotion *i.e.*, contributions in the form of funds or fundraising in an effort to increase the bottom of social problems. Second, cause related marketing is the percentage of profit set aside by companies that contribute to certain social problems. The third corporate social marketing is

that the company will help the community to change the negative behavior of the people. Fourth, corporate philanthropy is the company's contribution to directly provide charitable assistance in the form of donors. The fifth community volunteering is that the company encourages workers and company partners to voluntarily help the community. And to the six socially responsive business practices, the company provides certain business practices and investments with the aim of improving quality and protecting the surrounding environment.

Theoretically CSR is a moral and ethical responsibility of the company towards stakeholders, especially the community around it. The success of a company towards CSR can be measured by the extent to which the company contributes and cares for the community. The hope is that the existence of the company will not harm the community but will instead benefit the community's benefit. The company must prioritize the social and economic dimensions of the environment. This means that entrepreneurs do not just produce goods but must be balanced with non-business oriented activities, with the hope that the company's contribution is to improve the welfare of the community.

According to Von der Embse & RA Wagley (1988) there are three approaches in business ethics, the first is Utilitarian approach, which is that every business action has consequences because businesspeople's actions must be beneficial to society. Second, the individual right approach, that every business actor must respect others in his actions, avoiding conflicts or conflicts with other parties. Third, justice approach for business people in making decisions must act fairly in providing services to individuals and groups. This means that in taking decisions of business people must pay attention to ethics and morals and pay attention to social aspects. Unethical actions of the company will result in the emergence of counterproductive society towards the company. For example rejecting the existence of the company, operating restrictions and others. As a result the company will also suffer losses. Therefore the company has a social responsibility which is realized in the form of CSR.

Companies as legal subjects have legal rights that must be implemented, each legal right will lead to legal obligations on the other side (Hans Kelsen, 1961). The company has the right to develop its business but the company also has social obligations to the environment. This social responsibility (CSR) as a solution for business activities also pays attention to the interests of the community. Companies must have a commitment in building quality to achieve shared life, by contributing to the company's environment (Mukti fajar, 2010). CSR plays a role in development by providing support for infrastructure development as well as increasing the competency of the quality of human resources, security, health, and also helping the government's task to prosper the community.

The rationale of CSR is the main or the core of business ethics meaning that the company does not only pursue profit but is obliged to the acting parties and the community. Not only economic and leg aspectsal but also companies are required to contribute to the community. The contribution can be taken from the cost of all company expenses that must be calculated. The company's ability to facilitate, maximize efficiency in exploring natural resources will certainly have an impact on future generations. There are various forms to save generations so that there is a balance between nature and the population. This form of rescue can be in the form of assisting the government in improving welfare, providing adequate education, creating partnership programs which ultimately are for the prosperity of the community. (Devita, 2011). Actually CSR for a long period of time will benefit the company because it can be used as a promotional event so that the company is known by the public. This is the company's investment to be able to obtain profits in the future. If done sustainably, it is not impossible that the company will get bigger in developing its business.

CSR as a means for companies to play their position to build multi-stakeholder relations that include the public, government and private. CSR is expected consider an efficient management strategy for conducting new activities as social capital. This obligation is a role in the development of a sustainable economy that can have a positive impact on the company and society. This perception is based on if the company wants to stay long, it must pay attention to

its environment. Such attention can include employees, non-governmental organizations, stakeholders, communities surrounding the company or other parties with a priority scale. This attention is a form of corporate concern that adheres to the principle of responsibility which is emphasized on the company's stakeholders (Tatan Hermansah, 2017). The company is expected to provide added value to the community so that there is a balance between the company and the community.

The company's contribution to society through CSR as a form of strengthening the company in its socio-economic and ecological. Ecologists can include people who are directly adjacent to the company or communities that are not directly adjacent to the company but are affected by the company. Provision of CSR as a company assistance to accelerate economic development in Indonesia. National economic development is needed to increase the people's economy into a real economy in an effort to face economic globalization. Global economic change is a necessity that must involve the community in creating a conducive climate and providing justice and legal certainty for the benefit of the national economy. To create this, it is necessary to optimize the role of CSR in empowering the community.

CSR is actually an implementation of Good Corporate Governance because to realize this it is not possible for the government to run on its own, but it must involve the private sector to support its creation. However, weak law enforcement coupled with a lot of corruption, the difficulty of bureaucratic licensing adds obstacles in realizing corporate good governance. Administrative costs, illegal fees and even security aspects will add to the costs incurred by the company. While the cost of CSR must be calculated by the company so that the company continues to obtain the expected benefits. Therefore, internally the company must conduct strict policies with due regard to the social culture of the surrounding community. With the provision of CSR,

The company's contribution through CSR has contributed to the economic development of the community. The development of corporate CSR is also reviewed by academics through discussions, seminars and even research that is mostly carried out on campus campuses in Indonesia. The development of CSR becomes important to increase social and economic responsibility towards the surrounding community. Cases of environmental pollution that cause victims of the community to be learned by the company to care for the environment, for example the case of "Lapindo mud" has brought a huge impact on the community, even the community had to sacrifice property due to the mudflow. As a result of these events the company must ultimately be responsible for negligence. Starting from experience, the company must have a commitment in the role of improving the economy and quality of people's lives. This view is based on the company if it wants to last long, the company must pay attention to the surrounding environment.

The existence of a company must not neglect the socio-cultural community, because if there is a social movement that does not want the existence of the company the company will certainly hinder the company's operations. The emergence of social jealousy can come from working patterns of life in the company and surrounding communities. The difference in income between workers and the community will also have a social impact on society. Therefore the company's obligation to bring community productivity and balance so that the company can be accepted by the community. For this reason, companies must develop community social programs with the government to create synergy in the pattern of community relations with the company. Companies must be encouraged by the government so that the programs implemented by the company continue to be sustainable.

CSR Law Enforcement

Law enforcement is a process to implement the enactment of legal norms which in reality is used as a guideline in legal interactions between citizens. Implementation of law enforcement involves legal subjects to run the rules. The subject of law is any person who

engages in legal relations while the legal subject in the strict sense is a legal effort undertaken by law enforcement officials to ensure that the rules are actually implemented (Delliyana, 1988): To carry out the legal rules the use of forceful measures is permitted to carry out their duties. .. Efforts to guarantee the enforcement of the law are not easy because sometimes the law can provide justice but does not provide benefits or legal certainty. Likewise, on the contrary, legal certainty does not necessarily provide a sense of justice and benefits for the community.

Law enforcement against CSR has not been as expected by the community, while law enforcement is a necessity so that CSR can run as it should. Law enforcement is actually the enforcement of the legal system. The legal system according to Lawrence M. Friedman includes the legal structure, legal substance and legal culture (Friedman, 1975). These three things that affect the company in providing CSR, so it needs to be implemented in corporate governance as part of community life. But in its implementation it still cannot support each other, in substance, the structure and culture of the law are still not in accordance with what is expected, which is to make the company orderly to provide benefits and justice as fully as possible for the community.

Justice is one of the aims of law, but in its implementation often humans as justice seekers do not get what is called justice. This is not just proverbs but in reality this is indeed the face of law in Indonesia. Impressed the law huum is powerless in solving problems and unable to take responsibility for the screaming of society because they have not fulfilled what is their goal. But basically it cannot blame any party in law enforcement in Indonesia, because all parties will feel that they have worked well to achieve a common goal that is happy for all parties. Justice is something that can be considered abstract, so to define it every person will have a different definition. The role of law enforcement also influences the return of public trust in the law. Public trust in law enforcement will have an impact on law enforcement itself. To clarify CSR law enforcement, it is necessary to describe these three things.

Legal Substance

Normatively CSR in Indonesia is not only regulated in the Company Law but also regulated in other laws and regulations. CSR regulations can be linked to the investment law number 25 of 2007 and the environmental law number 32 of 2009. All of the laws and regulations govern company obligations to provide CSR. Because it is mandatory, every company is not allowed to violate the provisions of the law. If it violates it must be subject to legal sanctions. This means that the legal substance of the company is required to carry out CSR in the community. This provision is intended for companies that manage natural resources and those related to it. The company that is required is a company in the form of a legal entity (Isa Wahyudi, 2011), namely companies that are in their business activities looking for profit (profit oriented). Companies must set aside profits or include in the company's costs to be given to the community as a result of environmental damage.

Companies that manage natural resources certainly have industrial waste disposal that pollutes the environment, distribution and even the use of products by consumers will have an impact on society and the environment. But the sanctions imposed on companies that violate company law, especially article 74 of Company Law is not clear. As a result the company only sees as a company moral ethic in society because of unclear sanctions. Theoretically a legal product must be accompanied by sanctions if not accompanied by sanctions then the law is difficult to enforce. Moral sanctions are not enough for companies that violate CSR. The uncertainty of these sanctions can have an impact on companies reluctant to provide CSR. They are of the view that companies that provide CSR and do not give CSR to the community are not sanctioned.

As a comparison in European countries there are also those that provide regulations on CSR such as Peraancis, section 116 paragraph 4 basically regulates companies listed on the French stock exchange must report on the environment, domestic labor relations and local communities (Mary Fabrice, 2019). Japan CSR is regulated in the Environmental Reporting

Guidelines and Law Concerning Promotion of Business Activities With environmental Consideration issued in 2005 by the environment minister, in essence, companies that emit gas and greenhouses must be reported to the ministry (Lloyd's, 2019).

If the company manager has a legal basis, sanctions are not required in the provisions. Sanctions are only needed as a last resort if the law is not working properly. Legal awareness is what one should do for others. Because everyone has a legal obligation towards others (Sudikno, 1981). Everyone must be aware of the values that must be obeyed by the community. Legal basics arise as a result of social interactions between individuals and individuals as well as between individuals and society. It is this social interaction that creates the rights and obligations among members of society to achieve mutual happiness.

Normatively, Article 74 of the Company Law may be constructed with the Company Law) because the Company Law does not specifically regulate sanctions, the Company Law can be applied to companies that violate or damage the environment. Environmental damage means that the company has violated the provisions stipulated in the law. Sanctions in UUPPLH can be in the form of administrative, civil or criminal sanctions against corporate companies. Administrative sanctions are regulated in article 76 paragraph 2 of the UUPPLH which includes; written warning, government coercion, freezing of environmental permits and even revocation of environmental permits. The application of administrative sanctions can be done before the occurrence of company violations of environmental damage or pollution. (Daud Silallahi, 2015). These administrative sanctions are certainly different from criminal sanctions which require the existence of an act of pollution in advance or can be subject to criminal sanctions. Administrative sanctions are the initial sanctions in environmental enforcement. The implementation can be in the form of loud reprimands, forced payment of money (dwangsom), suspension of the enactment of company licenses until the revocation of company licenses.

Legal protection against environmental pollution is basically done with two instruments, namely supervision and implementation of administrative sanctions. Supervision is carried out on companies that manage natural resources in order to ascertain whether the company granted a management permit has complied with the provisions or not. While administrative sanctions are used as instruments in law enforcement. Law enforcement relating to the prevention, control and control of legal acts that violate the environment. Juridically, administrative sanctions are non-judicial preventive and repressive. The aim is that they do not violate by damaging the environment.

Civil sanctions can be imposed on companies with compensation payments as a result of environmental pollution. Company actions can be prosecuted in court through the courts. Civil process requires a long time. Usually environmental pollution besides violating the UUPPLH also applies Article 1365 of the Civil Code regarding acts against the law. Civil lawsuits can be carried out in class action by non-governmental organizations that care about the environment. A lawsuit can be in the form of demands for material and immaterial losses due to environmental damage. The lawsuit is based on Article 88 of the UUPPLH as Strict Liability and Article 1365 of the Civil Code. In principle, a person or legal entity is responsible for losses from pollution or environmental damage. But in practice it is often difficult for plaintiffs to prove damage or environmental pollution, because to measure pollution must use high technology to be able to detect the extent of environmental pollution. Proof law, the plaintiff must convince the judge that the evidence presented is true. Proof of environmental pollution is not easy because it must measure the threshold of polluted must also be proven scientifically (scientific evidence) As a result of civil evidence requires a very expensive cost because environmental proof has its own different characteristics with other cases. Proof law, the plaintiff must convince the judge that the evidence presented is true. Proof of environmental pollution is not easy because it must measure the threshold of polluted must also be proven scientifically (scientific evidence) As a result of civil evidence requires a very expensive cost because environmental proof has its own different characteristics with other cases. Proof law, the plaintiff must convince the judge that the evidence presented is true. Proof of environmental pollution is not easy because it must

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Civil law enforcement, which can file a claim does not have to be a person who physically suffers a loss but sees whether the damage to the environment has harmed the community or not. The impact of pollution can be suffered by the community around the company. So that the company also has an interest in cooperating with surrounding communities so that no lawsuit arises. Providing CSR is the right thing for companies to do to minimize demands on third parties, especially local residents. This is a legal choice for companies to consider when making policies. If there is a lawsuit that will require a long time then CSR is a solutive approach to the community.

The criminal law aspect is *primum remedium* in law enforcement against CSR. If other legal remedies have not been able to meet the demands of society, criminal law must be implemented. Although the existence of criminal law does not eliminate the administrative and civil law perspectives. This means that legal sanctions against environmental pollution can work individually without waiting for other sanctions. Criminal sanctions must have acts that violate the criminal. There must be no criminal committed by the company to fulfill legality. In principle, no one can be convicted unless the act has a law governing it.

The UUPPLH has even regulated material offenses and formal offenses against the pollution of living environments. *Metriil delict* contained in Article Article 98, 99 and 112 of the UUPPLH, in essence, every person is prohibited from doing acts that cause environmental damage and damage one's health or death. Material offenses are contained in Articles 100-111 and 113 of the UUPPLH, the formulations of which are mentioned in these articles. The enactment of the UUPPLH will certainly have an impact on environmental harmony. Korean The principles of environmental protection and management are clearly regulated in this law. Offenders will certainly get sanctions in accordance with applicable law. Including companies that violate the provisions stipulated in this law will also get sanctions. Shifting the use of environmental criminal law from *ulimum remedium* to *primum remedium* because there are still many who commit violations so that it is not effective. This is due to civil sanctions requiring a long time and administrative sanctions in the form of closing down companies are feared to cause new vulnerabilities. Therefore criminal sanctions are no longer the last alternative to environmental crimes but criminal sanctions can be directly applied even if the polluter has received administrative or criminal sanctions. This is due to civil sanctions requiring a long time and administrative sanctions in the form of closing down companies are feared to cause new vulnerabilities. Therefore criminal sanctions are no longer the last alternative to environmental crimes but criminal sanctions can be directly applied even if the polluter has received administrative or criminal sanctions.

Legal Structure

The legal structure in the form of bodies or institutions that carry out law enforcement such as the police, prosecutors, courts as supporters of the enforcement of the law, these three bodies and other bodies as supporters must mutually support one another. These components are expected to provide good services for people who are experiencing problems with the law. In the current situation, these bodies seem to lose their sense of authority, because these bodies are considered as a place of escape and complain for the people seeking justice, but not infrequently also a case is made into a field for profit for some unscrupulous elements in the body structure these bodies.

Law enforcement on CSR will be related to the legal structure because this structure is the law. A statutory regulation will not be effective if there is no financial institution implementing the law. As law enforcers, of course they have to be responsible for law enforcement so they must be filled by people who have competence. The quality of human resources will affect law enforcement regarding CSR. Increased professionalism as an effort to strengthen law enforcement institutions. Therefore the legal structure must remain monitored by the community as a form of accountability for law enforcement agencies. According to Satjipto, the community has a role in the deterioration of law enforcement. The reason is that the legal capacity is limited.

During this time what happens is that rules are always put forward, and often law enforcement (police, prosecutors and judges) are always positive / textbook merely in accordance with what is written in the legislation, of course such things are not in accordance with existing laws in society, because not all rules that live in the community are written in writing in the law. The law enforcers who are always oriented to the law written in the law without seeing who is being tried actually are the way it should be, but the situation is now the law is indiscriminately in taking care of the people who commit irregularities in the law, but in the implementation of the law it is still very clear it seems that law enforcement agencies prefer criminal offenders who have a lot of money, of the poor, or arguably still biased and not yet fully fair in its enforcement. Such conditions make the law that aims to provide happiness to the community instead becomes a prisoner for people who do not have enough funds.

Supervision and application of Article 74 of Company Law becomes important because without supervision from law enforcement agencies, corporate CSR will not run as expected. Although the Company Law on CSR does not provide strict sanctions, but morally, if reminded by law enforcement officials, the company will have a moral responsibility to carry out. The legal structure must be able to move the legal system so that companies want to comply with the law. If the structure abuses the law, it will result in creating a bad legal culture. Often law enforcement is only seen from the side of order. The law should also see the benefit of law for the community. The legal structure is hung by the police, prosecutors and judiciary institutions,

Economic factors in the poor legal structure in Indonesia can also be one of the reasons why law enforcers can easily take bribes from perpetrators to get comfort in prison. In upholding justice the role of judges is also very influential so that existing laws can be even better, one of the conditions in giving decisions is that judges must use their conscience, but so far what has been seen by judges is also still textual about what is written in the law, indeed it should be like that, but not all problems must be oriented to the law by putting aside the spirit of humanity, conscience and social factors.

Law enforcement institutions will become pillars in the enforcement of CSR because the provision of legal sanctions against companies can be in the form of administrative, civil or criminal sanctions. If law enforcement has been trusted by the community, the community in solving problems will use legal channels. For example, if a company has committed an illegal act, then the resolution can reach the court. Law enforcement can be a mobilizer so that everyone is aware of the law. Of course this cannot be separated from community support so that law enforcement can be as expected.

Legal Culture

Legal culture is a public perception of the symptoms of legal symptoms in the form of community values and behavior. In other words, legal culture as a pattern of one's behavior as part of the community members. Interaction relationships between citizens can lead to life as a guide for behavior. These behavioral guidelines become habits that are entrenched and followed by community members. Starting from this arise a common ground to obey what they have agreed on. The general public awareness of the legal culture gives rise to the experience of individual individuals for daily interactions (Satjipto, 2009). which eventually became the legal

norm. Legal norms are transformed into social institutions that make it easy for individuals to adjust their behavior according to the demands of society (Sudirman Sese, 2013).

In achieving the goal of holding the law, the community also has to contribute, not only the government and law enforcers, the law can work because there are people, not communicating and interacting with others in the community. Sometimes something that is considered guilty becomes something that is commonly among the community, for example the company's obligation to provide CSR to the community. For some companies giving CSR is a moral obligation and corporate responsibility, but for some it does not give to the community but instead is given to law enforcement officials, this is certainly a culture should be immediately abolished. Basically, a little bad legal culture in society also plays a role in the damage to the legal system in Indonesia,

Legal culture can run in harmony with the structure and substance of the law, can be likened to a pole in a building that reinforces one another, if one is damaged, it will affect the other supporting poles, it can even make a building collapse, and that's the law, in substance the regulations the laws and other supporting regulations have been made very well, but often law enforcers and the public cannot use them well, then in such a situation the law will only be a word that is often spoken and involved in various matters but its implementation cannot yet be fully carried out as desired by the law that is to make both people and achieve the desired justice.

To create conditions for companies to provide CSR, the state needs to build a grand design of developing a legal culture for companies and the public. One effort to build a legal culture is through the socialization of the importance of CSR to the company and the community. If necessary, it involves the law enforcement apparatus and the public in order to create a shared awareness in realizing the mutual relationship between the company and the community. Theoretically since the enactment of the Company Law, the law fiction principle applies, meaning that every citizen including the company is obliged to implement the law because everyone is considered to know the law. The pattern of communication between the legal structure (law enforcement and the company is expected to create a harmonious condition for the creation of CSR.

Building a good legal culture so that companies are willing to do CSR must start from the awareness that the company also has an interest in the continuity of its activities. Establishing communication between the company and the community is an effort in harmonizing the company with its environment. The existence of the company must be a part in the economic development of the community. The continuity of the company cannot be separated from the surrounding community, the company will be isolated from other aspects because it is a cultural pattern in every social group. Social and cultural groups become inspired to form socio-cultural law in the company. The legal culture of the community in the company environment is information material for companies to make policies.

CONCLUSIONS

Based on the description above it can be concluded that:

1. The unclear legal sanctions have brought about the impact of the difficulty of law enforcement, therefore the legal substance of the existence of CSR must be constructed with other laws and regulations. The hope will be easier in law enforcement so that companies that do not provide CSR may be subject to administrative, civil and criminal sanctions.
2. Law enforcement on CSR by companies is influenced by the substance of the law, legal structure (law enforcement apparatus) and the community's legal culture. These three things affect each other in law enforcement. Good legal substance but not supported by law enforcement officials and the culture of community law will be difficult in law enforcement and vice versa.

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