

## Legality of Environmental Coordination Costs in The Construction of Housing Projects As A Form of Corporate Social Responsibility (Home Price Component Study)



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**ABSTRACT:** This research aims to find out the application of Corporate Social Responsibility (CSR), to know the setting of environmental coordination costs charged to developers in housing construction against the sale price of houses in PT Harapan Inti Persada Indah (PT HIPI). This research is a type of normative jurisprudence, with legislative approaches, case approaches and conceptual approaches carried out around the area of serpong gardar II and the office environment of PT HIPI. Using primary legal material sources such as the results of observations and interviews. The results of the research that PT HIPI has implemented its social responsibility but has not implemented it is not in accordance with the regulations of the legislation. As far as environmental coordination costs can make as CSR costs as well as influence the component of house sales price in PT HIPI.

**KEYWORDS:** Corporate Social Responsibility, Environmental Coordination Cost, Home Price Component.

### I. INTRODUCTION

In establishing a business activity, especially in housing development, Developers / Developers are not only faced with government regulations but are faced with regulations that exist in society and the environment, one of the regulations or obligations of the company to society and the environment is commonly referred to as CSR or (Corporate Social Responsibility), CSR is one of the obligations that must be carried out by the company in accordance with the contents of article 74 of the Limited Liability Company Law (UUPT) Number 40 of 2007. Through this law, companies are obliged to implement it.

In addition, laws and regulations on corporate social responsibility are regulated by Law No. 19 of 2003 on State-Owned Enterprises, Law No. 25 of 2007 on Capital Investment, Law No. 32 of 2009 on Environmental Protection and Management, Law No. 22 of 2001 on Oil and Gas, and Law No. 4 of 2009 on Mineral and Coal Mining. In addition to the Law, it is also regulated by Government Regulations (PP), namely PP No. 47 of 2012 on the Social and Environmental Responsibility of Limited Liability Companies and PP No. 23 of 2010 on the Implementation of Mineral and Coal Mining Activities. In addition, it is also regulated in ministerial regulations, namely Regulation of the Minister of State-Owned Enterprises No. PER-05 / MBU / 2007 concerning Partnership Programs of State-Owned Enterprises with Small Businesses and Community Development Programs, and also regulated in Regulation of the Minister of Social Affairs of the Republic of Indonesia No. 13 of 2012 concerning the Forum for Social Responsibility of the Business World in the Implementation of Social Welfare.

However, the regulation of CSR in Indonesian legislation still causes controversy and criticism. Some businessmen consider CSR as a voluntary activity that does not need to be regulated in laws and regulations.

One of them was revealed by Jennifer A. Zerk, who described that the biggest social movement in the current period is the CSR movement, which puts pressure on multinational companies, the state, and even international law, which is seen as too much ignoring, if not to say very poor in paying attention to the issue of globalization.<sup>1</sup>

The goal of the firm, based on microeconomic theory, is to make a profit that compensates the firm for the risks it takes.<sup>2</sup> Based on this thinking, business actors view the company as an entity that focuses its activities on economic aspects based on the law as a limitation. The limitation is in the form of laws and regulations that regulate matters relating to the company. This causes the company to have legal responsibility.<sup>3</sup> The development of thinking in the business world has led to the emergence of ideas on

<sup>1</sup> Jennifer A Zerk, 2007, *Multinationals and Corporate Social Responsibility, Limitation, and Operation Opportunities in International Law*, Cambridge Studies In International Law, No.48, Cambridge University Press

<sup>2</sup> Prathama Rahardja dan Mandala Manurung, 2008, *Pengantar Ilmu Ekonomi (Mikro Ekonomi dan Makroekonomi)* Jakarta, Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia, hlm. 133

<sup>3</sup> A Sonny Keraf, 1993, *Etika Bisnis Membangun Citra Bisnis Sebagai Profesi Luhur*, Yogyakarta, Kanisius, hlm 87.

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business ethics that see companies not only for profit or fulfillment of legal responsibilities as a business entity, but see it as a dignified business.

The beginning of the emergence of the concept of Corporate Social Responsibility (CSR) is the distrust of society towards companies. Companies here are not limited to limited liability companies, but also business activities that exist both as legal entities and not legal entities.<sup>4</sup> CSR is a business commitment to act ethically, operate legally and contribute legally and contribute to improving the quality of life of employees and their families, local communities, and the wider community. The concept of CSR involves a partnership responsibility between the government, the company, and the local community that is active and dynamic.<sup>5</sup>

Before explaining further about CSR, the author first describes Corporate Social Responsibility (CSR), which is a global responsibility that is a company's commitment to have responsibilities towards consumers, employees, shareholders, communities and the environment.<sup>6</sup> According to Edi Suharto, TJSP is "a corporate concern that sets aside a portion of its profits for the benefit of sustainable human (people) and environmental (planet) development based on appropriate and professional procedures".<sup>7</sup> So it can be concluded that in TJSP the Company, in this case a housing developer, apart from the benefits obtained by the Developer, must also pay attention to the impact of social losses that make the Developer's responsibility when carrying out housing development. However, the regulation regarding the amount of social responsibility for housing development has not been clearly regulated in positive law in Indonesia, so that it raises the possibility of causing its own benefits to parties on behalf of the community to manage these funds. This of course must have clear and detailed regulations in order to obtain legal certainty for both the Developer and the community.

The implementation of CSR in Indonesia is identical to community development because CSR is inseparable from the social context in which the activity is carried out.<sup>8</sup> Community Development prioritizes improvements in the concept of CSR and does not only rely on community development which is formulated in three components known as the triple bottom line, namely social, economic and environmental aspects.<sup>9</sup> With the implementation of CSR that relies on these three aspects, it is expected to provide benefits to improve and encourage sustainable development.<sup>10</sup>

CSR is important to be carried out, among others, to fulfill regulations, laws and rules, as a company's social investment to get a positive image, part of the company's business strategy, to obtain a license to operate from the local community, and part of the company's risk management to reduce and avoid social conflicts.<sup>11</sup>

The beginning of the emergence of the concept of CSR is the distrust of society towards companies and business activities that exist both incorporated and unincorporated.<sup>12</sup> The term CSR has been used since the 1970s and has become increasingly popular, especially since the book *Cannibals with Forks: The Triple Bottom Line in 21st Century Business* in 1998 by John Elkington, developed three important components of sustainable development, namely economic growth, environmental protection and social equity, which were initiated by the world commission on Environment and development (WCED).<sup>13</sup> Elkington also packaged CSR in 3 (three) focuses: profit, planet, and people.

Regarding its development, there are various opinions about CSR, where CSR originated from a sense of personal responsibility in a business environment that arises from individuals who are sensitive to others.<sup>14</sup> This view has led to CSR being

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<sup>4</sup> Gina Bunga Nayenggita, dkk, 2019, *Praktik Corporate Social Responsibility (CSR) di Indonesia*, Vol 2 No.1 Jurnal Pekerjaan Sosial, Universitas Padjadjaran, hal. 62

<sup>5</sup> *Ibid*

<sup>6</sup> Suardiman, 2014, *Penerapan Tanggungjawab Sosial dan Lingkungan Perusahaan*, Tesis, Fakultas Hukum Universitas Islam Indonesia, hlm. 43

<sup>7</sup> *Ibid*, hlm 44

<sup>8</sup> Noke Kiroyan, 2006, *Good Corporate Governance (GCG) dan Corporate Social Responsibility (CSR), Adakah Kaitan antara keduanya?*, Majalah Economics Business & Accounting Review, Edisi 3, Hlm. 52

<sup>9</sup> Teguh Sri Pambudi, 2006, *CEO dan CSR, Antara Citra dan Kepedulian*, Majalah Economics Business & Accounting Review, Edisi 3, Hlm. 12

<sup>10</sup> *Ibid*

<sup>11</sup> *Ibid* hlm.63

<sup>12</sup> Gina Bunga Nayenggita, dkk, 2019, *Praktik Corporate Social Responsibility Di Indonesia*, Vol.2 No.1 Jurnal Pekerjaan Sosial, Universitas Padjadjaran, hlm 62

<sup>13</sup> *Ibid*

<sup>14</sup> Sri Redjeki Hartanto, 2009 *Tanggung Jawab Sosial Perusahaan Suatu Kajian Komprehensif*, Jurnal Legislasi Indonesia, Vol 6 No.2, hlm 339

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viewed as nothing more than charity, when in fact it is much more than that. Philosophically, Pristine Capitalist, Social Contract and Enlightened Self-Interest are three paradigms categorized in the concept of CSR.<sup>15</sup>

The first paradigm, the Pristine Capitalist, holds that the only social responsibility for a business is to generate profits for shareholders to grow, develop and implement economic efficiency with the use of resources in such a way as to comply with regulations. What this means is not cheating in a system of free and open competition, so all connotations of social responsibility beyond the above definition are considered a misuse of shareholder funds.<sup>16</sup>

There are 2 (two) types of CSR concepts, namely in a broad sense and in a narrow sense. CSR in the narrow sense, is closely related to the goal of achieving sustainable economic activity (sustainable economic activity) sustainability of economic activity is not only related to social responsibility but also concerns the accountability (accountability) of the company to the community and the nation and the international community.<sup>17</sup> It is universally recognized that CSR activities are achieved by companies or business actors in contributing, community involvement or social sustainability in achieving efforts to improve the quality or welfare of the company and society.

On the other hand, in international relations, there are regulations regarding CSR that are closely related to the dynamics of the development of ISO 26000 as a guidance standard on social responsibility.<sup>18</sup> ISO 26000 provides a voluntary standard of guidance on the social responsibility of an institution that covers all public and private sector entities, both developing and developed countries.

A company can operate in the economy because of a social contract with society and is therefore responsible or bound by the wishes of that society is the paradigm or opinion of the Social Contract.<sup>19</sup> So that the company acts as a moral agent that must maximize social benefits or benefits for society. While enlightened self-interest is on the middle side which according to this view long-term economic stability and prosperity will only be achieved if the company also includes elements of social responsibility to society at least at a minimal level.<sup>20</sup>

The implementation of CSR programs is one form of implementation of the concept of good corporate governance. Good corporate governance is needed so that the behavior of business actors has a direction that can be referred to by regulating the relationship of all stakeholder interests that can be met proportionally, preventing significant errors in corporate strategy and ensuring that errors that occur can be corrected immediately. This concept includes various activities and the aim is to develop the community inside and outside the company both directly and indirectly, even though the company only makes a small social contribution to the community but is expected to be able to develop and build the community from various fields.<sup>21</sup>

Awareness is an ideal condition in the context of community empowerment, which is often implemented in the form of CSR programs, which are cross-sectoral activities and become social capital that must be optimized through partnership mechanisms that play a role in improving the socio-economy of different local communities and communities around the company. This program is implemented and directed to enlarge the access of the community in achieving a better socio-economic when compared to before the development so that the community in the place is expected to be more independent in its quality of life.<sup>22</sup>

As for the events related to the writing of this thesis, namely those that occurred in the Serpong Garden II Housing area, in the event there were parties to the dispute, namely between Property Developer PT HIPI and the community in the Serpong Garden II area. This began with the Developer building 8 housing units in the Serpong garden II Cluster area, in carrying out the construction the community felt disturbed by the entry and exit of large cars, this was because the car caused dust to fly so that several residents complained about the disruption of activities in the area that was passed by the large vehicle. For these complaints, the community through the head of the RT sent a letter to the developer to request the construction of public facilities in the neighborhood as a form of joint social responsibility in connection with the process of building housing units in the cluster. In addition, the residents together with the local RT also stopped large vehicles that were going to carry out construction so that the process of building the house was disrupted.

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<sup>15</sup> Dwi Hartanti, 2006, *Makna Corporate Social Responsibility, sejarah dan Perkembangannya*, Majalah Economics Business & Accounting Review, Edisi 3, September-Desember, hlm 113

<sup>16</sup> *Ibid*, hlm 113.

<sup>17</sup> Gina Bunga Nayenggita, dkk, *op.cit* hlm 62

<sup>18</sup> Elita Rahmi, *Jurnal Standarisasi Lingkungan (ISO 26000) sebagai harmonisasi Tanggung Jawab Sosial Perusahaan Dan Instrumen Hukum di Indonesia*, hlm 132

<sup>19</sup> Dody Prayogo, 2008, *Corporate Social Responsibility, Social Justice, dan Distributive Welfare Dalam Industri Tambang dan Migas Indonesia*, Jurnal Galang, Vol. 3 No.3 hlm. 61.

<sup>20</sup> *Ibid*, hlm 114

<sup>21</sup> Ashar Maulana Religia, 2019, *Permasalahan Hukum Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) Di Indonesia*, Vol.4 No.2, Universitas Bengkulu, hlm. 184

<sup>22</sup> *Ibid*, hlm 185

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After it was known by the developer that the construction process was disrupted, the developer came and consulted with the local residents, but there was no result because the request from the residents for the construction of the fasum was considered too high by the developer. Then after a long negotiation, the Head of the RT as the representative of the community asked for a sum of money that would later be allocated by the residents for the construction of the facilities.<sup>23</sup>

Based on this background, the researcher summarizes the problem formulation, namely the application of Corporate Social Responsibility at PT Harapan Inti Persada Indah (HIPI), Determination of coordination costs charged to developers in housing development on the selling price of houses at PT Harapan Inti Persada Indah and the legality of charging coordination costs in housing development that provides justice for consumers.

## II. RESEARCH METHODS

The research method used in this study is research or scientific activities related to analysis and construction, which are carried out methodologically, systematically, and consistently. Methodological is using certain methods, systematic is carried out based on clear stages and planning, and consistent is that there are no things that contradict other frameworks. Thus, the output produced is in the form of a new product or argument.<sup>24</sup>

In conducting a legal research, it has a very important role in terms of developing Legal Science and is one of the causal factors in solving a legal problem that occurs, both theoretically and practically. Based on the Background, Problem Formulation and Objectives of the Research, the type of research that is appropriate according to the author is Normative Juridical research supported by empirical data in the field in the form of Observation and Interviews.

## III. RESULTS AND DISCUSSION

### CORPORATE SOCIAL RESPONSIBILITY IN PT HARAPAN INTI PERSADA INDAH (PT HIPI) AND COORDINATION COSTS IN HOUSING DEVELOPMENT

#### A. Implementation of Corporate Social Responsibility at PT Harapan Inti Persada Indah (PT HIPI).

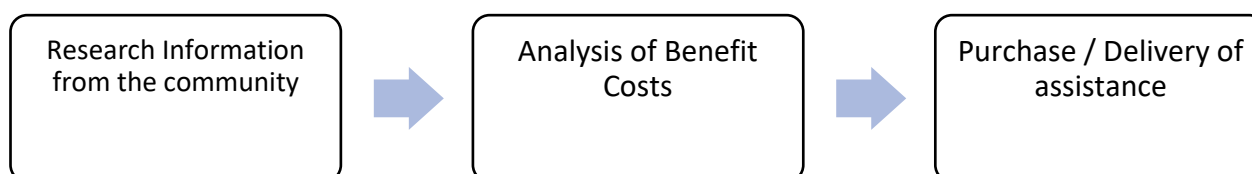
##### 1. PT Harapan Inti Persada Indah (PT HIPI)

PT Harapan Inti Persada Indah (PT HIPI), known as Hipiland, is one of the leading residential developers under the brand name Serpong Garden, located in Cibogo Village, Cisauk District, Tangerang Regency.<sup>25</sup> In addition to the Serpong Garden brand, PT HIPI also has various other brands spread across various regions, including Persada Banten Housing in Walantaka District, Serang City; Persada Depok in Tapos District, Depok City; Persada Oto in Periuk District, Tangerang City; and Serpong Garden 1, 2, and 3 in Cisauk District, Tangerang Regency. Established on September 4, 1997 based on deed number 12 made before notary Paulus Widodo Sugeng Hartono, SH, in West Jakarta, PT HIPI is engaged in the business of residential building construction, building material trading, and real estate. Their first project, Persada Depok, was successfully followed by the opening of a shophouse area in Periuk, Tangerang City, as well as the construction of a subsidized housing project in Persada Banten in January 2005. Seeing opportunities in the Cisauk area, PT HIPI launched Serpong Garden 1 in Cibogo Village, Serpong Garden 2 in Suradita Village, and is now developing Serpong Garden 3 in Cibogo and Suradita Villages. In addition to success in housing development, PT HIPI also plays an active role in Corporate Social Responsibility (CSR) activities through HIPILAND Social Responsibility (HSR), which provides benefits and shares with the community around the housing complex.

##### 2. Implementation of HIPILAND Social Responsibility

In essence, corporate social responsibility (CSR) is a contribution of a company. HIPILAND Social Responsibility (HSR), from the data obtained in this study, the authors try to analyze the implementation of CSR by forming HSR which HSR is the implementation of CSR in PT HIPI. HSR does not have a specific organizational structure in implementing the CSR program. The activities carried out by HSR come from information obtained from the village around the housing project.

The data collection regarding the parties included in the HSR program comes from the results of a survey conducted by the General Affair Manager of PT HIPI. The following is the process of implementing CSR at PT HIPI.



<sup>23</sup> Observasi sebagai pelaku dilakukan pada tanggal 4 februari 2024 di kawasan Serpong Garden II

<sup>24</sup> Muhaimin, 2020, *Metode Penelitian Hukum*, Nusa Tenggara Barat: UPT Mataram University Press, hlm. 18.

<sup>25</sup> Dikutip dari situs serpong garden.com diakses pada tanggal 03 mei 2024



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The picture explains that the first step is to research information about phenomena that occur in society. For example: the construction of a place of worship. PT HIPI through its CSR program through the company's General Affair came to the place of worship and met with the person in charge of the construction project.<sup>26</sup> Apart from the research results, PT HIPI also provides assistance to the community in the housing area and to the community around the housing as a form of assistance from PT HIPI.

After researching the needs of the surrounding community, PT HIPI processes the results of these findings and then holds a meeting with the leadership of PT HIPI regarding these findings. As for this, a policy is made regarding how much funds are spent by PT HIPI to carry out these activities.

After a meeting related to the implementation, PT HIPI will then send assistance in the form of both physical assistance and money to the committee or organizer of the activity. As for some of the activities carried out by HSR, are as follows:

1. Handover of Ambulance Car health facilities assistance to the cibogo village government. The activity was carried out by HSR on January 5, 2024 at the Serpong Garden 1 multipurpose building which was attended by the Director of PT HIPI and the head of cibogo village. The handover of this ambulance car is a manifestation of Corporate Social Responsibility to residents in cibogo village which is an area around Serpong Garden housing to provide benefits to stakeholders in the region, especially in the health sector.
2. Delivery of basic necessities to the community around Suradita. The delivery of these basic necessities took place on the date given around March 2023 to April 2023. This activity, named synergi kasih, provides assistance in the form of 2000 basic food packages to residents around Suradita village. The delivery of these basic necessities is a form of Corporate Social Responsibility carried out by HSR to provide benefits to the surrounding community in the form of basic needs.
3. Delivery of ceramic and sand materials in the construction of a mosque in the cibogo area. The delivery of ceramic and sand material was carried out on December 23, 2023. This activity is a routine activity held by PT HIPI. This activity is carried out in order to provide benefits to stakeholders in the area around serong garden 3 housing.

### 3. Funding

The source of funds for Hipiland Social Responsibility (HSR) activities comes from funds set aside from the company's net profit.<sup>27</sup> from the company's net proceeds collected and then divided for the needs of the HSR activities.

When viewed from the position and funding carried out by HSR, the CSR carried out is the implementation of PT Harapan Inti Persada Indah. The implementation carried out by HSR is inseparable from the activities held by PT HIPI. PT HIPI carries out its social and environmental responsibilities in the form of HSR. The implementation is carried out to fulfill social and environmental responsibilities as a form of corporate concern for society and the environment. According to Article 1 point 3 of Law Number 40 of 2007 concerning Limited Liability Companies (UUPT), social and environmental responsibility is a company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial both for the company itself, the local community, and society in general. In the previous chapter, it was also explained in article 74 paragraph 1-4 of the Company Law that Corporate Social Responsibility is an obligation that must be carried out by companies.

The implementation of this responsibility is carried out because the company in its operations interacts with various parties and thus is required to fulfill various responsibilities related to these interactions both by law, shareholders, and stakeholders. Companies are expected to operate with an understanding of the social welfare of society and are expected to share the benefits of their economic activities with society. Thus the company earns its place in society by responding to and delivering on the wishes of society.

Due to the activities carried out by PT HIPU in contexts related to natural resources such as land management and housing development and these activities carried out will have negative impacts such as air pollution due to passing project cars, noise from development projects and lack of groundwater supply and green areas due to the establishment of development. Without permission from the community, the company will not run properly, especially looking for profits.

The form of social and environmental responsibility of PT HIPI is one of the companies that has good concern for the community and the government. The implementation of this program involves several parties, namely the company, government, non-governmental organizations, community leaders, and potential CSR beneficiaries. The implementation of CSR requires several conditions that will ensure its good implementation. The first condition is the approval and support of the parties involved, CSR must obtain approval and support from management and be fully supported by the company's resources, both financial and human resources. The second condition is a clear pattern of relationships between the parties involved, intended to be clear for sustainable programs. The third condition is that good program management can be realized if there is clarity of program objectives and agreement on the strategies to be used. It is intended that the role of social and environmental responsibility is not only the responsibility of the government but other parties such as the community are also involved in it.

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<sup>26</sup> Wira Hendra, Hasil Wawancara tertanggal 03 Mei 2024 pukul 13.00

<sup>27</sup> Rusman, Hasil Wawancara tertanggal 06 Mei 2024 pukul 15.00

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### 4. Analysis of the Implementation of Social Responsibility of PT Harapan Inti Persada Indah.

The implementation of Hipiland Social Responsibility (HSR) has a positive review or aspect, positively PT HIPI can carry out activities that are free from economic calculations or profit and loss calculations. In other words, activities that are solely based on the welfare of employees, the community in the project environment and the wider community. The distribution of direct assistance to the parties analyzed by the General Affair Hipiland is a number of examples of works that should be carried out selflessly or free from profit and loss calculations and based on considerations for social interests.<sup>28</sup>

PT HIPI takes concrete steps in overcoming and preventing social and environmental crises by creating HSR programs that are relevant, directed, focused, and effective. The creation of PT HIPI's paradigm in implementing environmental social responsibility is not easy in its implementation because it follows a number of companies such as Agung Sedayu, Podomoro, Citra land, and others that can reap profits and thrive in business because they pioneer and innovate in their social and environmental responsibility activities. The ideal form of social responsibility certainly does not only appear to boost the image of the company's name and can build a reputation but is required to have appeared and committed since a company was established so that it is also contained in the vision, mission and goals of the company. An integral part of strategic management is social and environmental responsibility activities. The company's success in carrying out its responsibilities is a commitment that is not merely for investment but has penetrated into the life and sustainability of the company.

Although PT HIPI has implemented Corporate Social Responsibility, there are still shortcomings and problems in terms of implementation, benefits, and demands from the community as the author will explain in the next discussion.

The implementation of HSR is a social and environmental responsibility that is routinely carried out every year. This implementation aims to ensure that companies, communities, and the environment can coexist peacefully. The reason is that the existence of a company is not only as a profit-seeking economic institution because it has made legal contact with the state but also as a social institution and part of the local ecosystem. Therefore, a company must make a social contract with the community and local government so that they can empower each other and equally enjoy economic benefits in a sustainable manner.<sup>29</sup>

The implementation of HSR is different from the implementation of multinational companies in Indonesia in general, it is still not organized in its implementation so there is still a need for the role of the government to realize the implementation of environmental social responsibility that is right on target and beneficial for all parties involved. Multinational companies are better prepared to implement CSR programs than domestic companies such as PT HIPI. Such readiness includes multinational companies already have a policy (policy) concerning its implementation, multinational companies have done a relatively long learning process in the management of the program, namely having more reliable human resources and better administration in the management of the program, multinational companies come from developed countries that have a higher awareness of sustainable development than developing countries which can be influenced by the level of education in both groups of countries, and the last is the mindset (mind set) that affects the commitment of management in the implementation of CSR programs.

In article 4 of Government Regulation No. 47/2012 on Corporate Social and Environmental Responsibility, it is stated that CSR is carried out by the board of directors based on the company's annual work plan after obtaining approval from the Board of Commissioners or the General Meeting of Shareholders (GMS) in accordance with the company's articles of association. The company's Annual Work Plan contains an activity plan and budget required for the implementation of social and environmental responsibility. The implementation of social and environmental responsibility is contained in the company's annual report and is accounted for to the GMS (Article 6 of Government Regulation No. 47/2012).

Hipiland Social Responsibility (HSR) carries out its responsibilities with funds derived from the company's profits where the distribution of these funds is outside the GMS and there is no approval from the board of commissioners.<sup>30</sup> In this case, in accordance with Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies in Article 4 and Article 6, it contains an activity plan and the budget required for its implementation after obtaining approval from the Board of Commissioners or the General Meeting of Shareholders. According to researchers, when viewed from HSR funding and implementation in the distribution of these funds, it is not in accordance with the relevant Government Regulations. This can be seen from the provision of the source of funds outside of the GMS where the activity is used to provide assistance to local residents in the fields of health, food, and infrastructure development assistance.

The implementation of this responsibility should have been stated in the activity plan, the required budget, and published in the Company's annual report and can be accounted for in the GMS. PT HIPI's obligation to carry out environmental social responsibility is considered to be just a charity activity or a voluntary loving activity to others as understood by other business people so far. Social and environmental responsibility is a logical consequence of the existence of corporate rights granted by the

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<sup>28</sup> Pujo Giriando, Hasil wawancara tanggal 08 Mei 2024 pukul 14.00 WIB

<sup>29</sup> Prof. Dr. Andreas Lako, 2011, *Dekonstruksi CSR dan Reformasi Paradigma Bisnis dan Akuntansi*, Jakarta, Penerbit Erlangga, hlm. 32

<sup>30</sup> Rusman, Hasil Wawancara tertanggal 06 Mei 2024 pukul 15.00

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state to a corporation to live and develop sustainably in a business environment area. The concept that explains that corporations are required to be responsible for all consequences that are caused either intentionally or unintentionally for stakeholders.

The issue of understanding social and environmental responsibility in Indonesia is still very diverse. This is because the implementation of social and environmental responsibility has limited references. PT HIPI has carried out its obligations but there are still shortcomings because there is still a huge gap between the concepts developed at the global level and those applicable in Indonesia. As a result, companies in Indonesia still have limited understanding of this responsibility.

### **B. Determination of coordination costs charged to developers in housing construction on the selling price of houses at PT Harapan Inti Persada Indah.**

#### **1. Chronological Case of coordination fee request in Serpong Garden 2 area**

In Corporate Social Responsibility carried out by PT HIPI in Hipiland Social Responsibility (HSR) activities as explained in the previous discussion through 3 (three) methods, namely conducting information research from the community, then analyzing by management regarding the amount of assistance costs, the last one is purchasing and delivering assistance to related parties. However, this is different from what happened in the Serpong Garden 2 area, as for the chronology of events the author describes as follows:

#### **Chronology**

Around the beginning of January 2024, it began with the Developer building 8 housing units in the Serpong garden II Cluster area, the construction was carried out by the developer in order to fulfill the demand from housing consumers who had purchased the housing units. PT HIPI in carrying out the construction has obtained permits from the construction of buildings, starting from EIA permits, building construction permits, Spatial Utilization Conformity Approval, and other permits related to the construction of buildings in the area.<sup>31</sup> However, in carrying out the development, the community felt disturbed, this was due to the entry and exit of large cars into the cluster area, local residents through the head of the local RT stated that this was because the car caused flying dust so that some residents complained about the disruption of activities in the area passed by the large vehicle.<sup>32</sup> For these complaints, the community through the head of the RT sent a letter to the developer to ask to be responsible for the disruption of residents' activities, namely by building public facilities in the neighborhood as a form of joint social responsibility in connection with the process of building housing units in the cluster.

After receiving the letter, PT HIPI on January 16, 2024 held an internal meeting related to the request, but PT HIPI did not decide not to approve the request because PT HIPI had carried out its CSR activities in the area in 2022, namely by establishing a basketball court, greening in the public facilities area (fasum) and establishing a playground in the fasum area.<sup>33</sup>

Due to the lack of response from the company, around the beginning of February 2024, residents together with the local neighborhood association (RT) also stopped large vehicles used for the house construction process and closed the entrance portal to the cluster area, causing the house construction process to be disrupted.

After it was known by the developer that the construction process was disrupted, the developer on February 06, 2024 visited and consulted with local residents, but there was no result because the request from residents for the construction of the facilities was considered too high by the developer.

Then on February 12, 2024, the developer again came and consulted with the residents and the head of the Local RT. After a long negotiation, finally the Head of RT as a representative of the community asked for a sum of money as a fund for the construction of public facilities in the amount of Rp. 50.000.000,- (fifty million rupiah).

#### **2. Analysis of the Encouragement of Demand for Environmental Coordination Costs by the Community as a form of implementation of Corporate Social Responsibility and its effect on house selling prices.**

If a common thread is drawn from Article 74 of the Company Law, it states that the budget for Hipiland Social Responsibility (HSR) is taken into account as a company expense. This may be something that is considered by those who do not want Corporate Social Responsibility (CSR) to be an additional burden on the company that is not recognized by the government. With the recognition that the funds set aside for CSR activities are a calculated budget and can be a deduction from net income. In addition, the amount of the cost and what proportion of it is for CSR will be determined by the government, and we do not know exactly how it will be calculated. Some observers have suggested that this might lead to corruption, but what is certain is that such a reduction would deemphasize the substantial meaning of CSR as a means of achieving sustainable development goals into a mere donation of corporate funds.<sup>34</sup>

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<sup>31</sup> Rusman, Hasil Wawancara tertanggal 06 Mei 2024 pukul 15.00

<sup>32</sup> Ketua RT 003 kawasan serpong garden, hasil wawancara tanggal 12 Februari 2024 pukul 14.00 WIB

<sup>33</sup> Rusman, *Opcit.*

<sup>34</sup> Dwi Kartini, 2013, *Corporate Social Responsibility : Transformasi Konsep Sustainability Manajemen dan Implementasi di Indonesia*, Cetakan 2, Bandung, RefikaAditama, hlm 129-131

## Legality of Environmental Coordination Costs in The Construction of Housing Projects As A Form of Corporate Social Responsibility (Home Price Component Study)

In the case experienced by PT HIPI as the author describes in the chronology above, of course, it is a legal event that is outside the provisions of the legislation, especially regarding corporate social responsibility.

At the time of the establishment of the residential area, PT HIPI has obtained permits, one of which is an amdal (environmental impact analysis) and amdalalin (traffic impact analysis) permit in obtaining the permit, the local KLHK (Ministry of Environment and Forestry) has issued a permit and requires PT HIPI to carry out CSR in accordance with what was agreed upon during the amdal hearing.<sup>35</sup> Therefore, if the agreed CSR fulfillment is implemented, these coordination costs should not exist.

The implementation of CSR in Indonesia is still at the stage of profit sharing that is used to address the felt needs rather than the real needs of the community. This is because many companies do not understand the importance of recognizing and facilitating the real needs of the community through appropriate CSR.<sup>36</sup> PT HIPI itself has actually taken the right steps by researching the needs of the surrounding community regarding what is needed by the community. But in reality, there are still requests from the community in the name of social responsibility. Of course, this makes the company's own problems.

The non-uniformity in the determination of CSR among companies in Indonesia has led to different trends in the process of implementing CSR itself in the community. When examined in the implementation of CSR in foreign countries, there is one general guideline in the implementation of CSR in foreign countries. ISO 26000 was developed as a guideline (guideline) or used as the main reference in making CSR guidelines that apply generally.

CSR as an idea, companies are no longer faced with responsibilities based on a single bottom line, namely corporate value referenced in financial conditions only. But corporate responsibility must be based on triple bottom lines. Here, other bottom lines besides financial are also social and environmental. Because financial conditions alone are not enough to ensure the value of the company grows sustainably. The sustainability of the company will only be guaranteed if the company pays attention to the social and environmental dimensions. It has become a fact how the retention of the surrounding community as happened in Serpong Garden II is considered by the company to not pay attention to social, economic and environmental aspects.

However, when examined in relation to what happened in Serpong garden II, the actions of the surrounding community also cannot be legally justified, this is because the company has carried out all kinds of social responsibilities both around the Serpong garden II area and in the Serpong garden II area itself. If this is allowed to drag on and there are no clear rules from the government regarding the criteria or measure of CSR in a company and transparent reports on the receipt of these funds, it is feared that it will make a field of misuse of funds such as the example that the author will explain in the next discussion.

Based on the author's explanation in the previous chapter, environmental costs must be managed effectively and efficiently. Good environmental cost management is obtained from a systematic and planned process of identifying and measuring environmental costs.<sup>37</sup> After receiving these costs, they need to be reported separately based on their cost classification. This is done so that the environmental cost report can be used as informative information to evaluate the company's operational performance, especially those that have an impact on the environment. Environmental cost reporting is important if a community organization, in this case the RT, is serious about improving its environmental performance and controlling its environmental costs.

Regarding the effect on the selling price of houses, based on the author's interview with PT HIPI, explained that there was an increase in price of 1% (one percent) to 1.5% (one point five percent) between the 2 units that had been sold and the 4 unsold units in the area.<sup>38</sup> So based on the interview, the author concludes that with the coordination costs incurred by PT HIPI, it affects the selling price of the house.

However, the price increase does not absolutely make consumers lose money, the price according to PT HIPI is considered to be able to compete with competitors or competitors in the region such as Citraland, Bumi Serpong Damai (BSD) etc.

### 3. Components of house pricing.

As for the effect of Coordination Costs on house price components, previously the author will first explain the components of determining house prices. Based on the results of the author's interview with PT HIPI Management, there are at least 5 components in determining house prices. These components include:<sup>39</sup>

#### 1. Land Price

Land is a mandatory component in housing projects, the price of this land refers to the price in order to carry out land acquisition. The determinant of this price is seen from the location of the land, the structure of the land, the position of the land, and so on. the more strategic the land, the higher the price of the land.

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<sup>35</sup> Pujo Giriarto, *Opcit*

<sup>36</sup> Gina Bunga Nayenggita, dkk, *Opcit* hlm 64

<sup>37</sup> Arif Dwi Santoso, 2018, *Penerapan Biaya Lingkungan Dalam Perlindungan Sumber Daya Alam Dan Kelestarian Lingkungan*, Vol 11 No.1. Peneliti Bidang Konservasi, Pusat Teknologi Lingkungan, hlm.4

<sup>38</sup> Fembrianto, wawancara dengan penulis pada tanggal 01 Mei 2024 pukul 17.00 WIB

<sup>39</sup> Rusman, *Opcit*



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### 2. Infrastructure Costs

Infrastructure cost refers to the cost of engineering facilities, physical facilities, systems, hardware, software, irrigation, drainage, etc. required to fulfill the needs in the construction of a housing project.

### 3. Building Cost

The cost of the building in question is the cost that includes the formation of a house such as design and specifications, building materials, the level of difficulty in the construction process of the contractor's fee, this is adjusted to the area of the building to be made, and also the specifications of the house.

### 4. Licensing Fee

The licensing fees in question are costs related to licensing in the construction of houses and also permits from housing projects such as, permits for making amdal, permits for making and approving project site plans, information on general spatial plans (RUTR), land use permits, principle permits, location permits, andalalin permits, building permits, and making Building Rights Certificates.

### 5. Marketing Costs

Marketing costs are one of the expenses applied in determining house prices, this marketing cost includes the cost of researching competitors, the cost of making props in marketing marketing commissions and so on.

As for other sources, the construction project cost component divides into 2 (two) parts, namely direct costs and indirect costs.<sup>40</sup> Direct costs are cost components that are directly related to the volume of work listed in the payment item or the final project result component based on the plan drawings and technical specifications in the construction contract. Meanwhile, indirect costs of construction projects are costs that are not directly related to the implementation of construction projects. Indirect costs are allocated to work based on several direct cost components. Direct costs include: Material costs, labor costs, equipment operating costs, and subcontractor costs. Indirect costs include: Taxes, general conditions, risk costs, overhead costs, unexpected costs, profits, penalties or bonuses.<sup>41</sup>

### 4. Legal analysis of coordination costs as a form of CSR based on Indonesian regulations.

Based on Article 74 paragraph 2 of the Company Law, it is explained that social and environmental responsibility is an obligation of the company which is budgeted and calculated as the company's cost, then Article 15 letter b of Law Number 25 Year 2007 on Capital Investment stipulates that every investor is obliged to carry out social and environmental responsibility. According to the explanation of Article 15 letter b, social and environmental responsibility is a responsibility attached to every investment company to continue to create harmonious and balanced relationships, and in accordance with the environment, values, norms, and culture of the local community.<sup>42</sup>

Based on the analysis of the laws and regulations in both the Company Law and the Investment Law that include the issue of CSR, there are conceptual discrepancies that occur. The regulation of CSR has become scattered and various concepts have emerged, such as the meaning in the Company Law that explains social responsibility as a "company commitment", which means it is more moral than a legal obligation.

There are at least two fundamental problems in the implementation of CSR,<sup>43</sup> The first is the realm of regulation, and the second is the realm of financing sources. In the realm of regulation, the problem that arises is :

- a. There is no clear definition of what is meant by Corporate Social Responsibility (CSR).
- b. The lack of clarity of definition creates complexity in implementation and enforcement.
- c. Tax incentives for tax companies that implement CSR.<sup>44</sup>

Based on these reasons, it is clear that the laws and regulations have not clearly regulated the implementation mechanism of CSR and also in terms of planting programs that are also very diverse. Some use the terms Community Development, Community Empowerment, sustainable development, partnership and community development program (PKBL), Social Care Program, and those that explicitly mention Joint Social Responsibility.<sup>45</sup> This is certainly the absence of uniformity in CSR programs implemented by companies in Indonesia. Therefore, if associated with the regulations in Indonesia based on these articles, coordination costs can be categorized as CSR costs.

However, coordination costs do not necessarily become an action justified by law, if the handling and management of these funds is not appropriate, it will cause new problems again, because the problems that should be resolved, are not resolved in the

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<sup>40</sup> Andi Maddepungeng, dkk 2016, *Estimasi Biaya Pada Proyek Perumahan (Studi Kasus Proyek Pembangunan Citra Serang Residence)*, Volume 5 No.1 Jurnal Fondasi, Universitas Sultang Ageng Tirtayasa, hlm 80.

<sup>41</sup> *Ibid* hlm 80-81

<sup>42</sup> Indonesia, Undang-Undang No.25 Tahun 2007 tentang Penanaman Modal Pasal 13 huruf b

<sup>43</sup> Ashar Maulana Religia, *Opcit* hlm. 193

<sup>44</sup> *Ibid*

<sup>45</sup> *Ibid*

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community. This is because there is a tendency for companies to provide coordination funds, even though it is not appropriate to educate or develop the community, it creates a community dependence on the company.<sup>46</sup> The company needs to instill that the community needs development for the area. Development for the community to have a better quality of life so that in this case the company and the community participate in developing together.

In addition, the provision of CSR funds directly to the community is more vulnerable to cases of misuse of CSR distribution or misappropriation of CSR funds. Some examples of cases that have occurred include:

- a. A case in August 2022, the misappropriation of CSR funds from Boeing for victims of the Lion Air JT-610 plane crash by the Aksi Cepat Tanggap (ACT) foundation worth IDR 107.3 billion.
- b. In March 2023, a case of misappropriation of CSR funds from mining companies in West Nusa Tenggara during the period 2018 to 2022 with a total value of IDR 400 billion involving local government officials.<sup>47</sup>

Based on the two cases above, it can be concluded that the management of funds from CSR is often misused by certain parties who have the power to receive CSR. The absence of specific regulations related to the implementation of CSR makes it seem as if the company is hands off after paying some money to the party representing the community. In fact, if done properly, the community and the environment will certainly be helped by the CSR action.

### C. Charging Environmental Coordination Fees in housing developments that provide fairness to consumers.

As the author described in the previous discussion, coordination costs can be categorized as CSR costs, but there are deeper problems, namely regarding the funds used in the coordination costs are not funds derived from company profits, the funds are obtained by the company by increasing the price or price component of the house and allocating these funds to 4 (four) houses that have not been sold.<sup>48</sup> As for the results of sales data, there are facts of differences in house prices in the Serpong Garden 2 area with the same type.

The author cannot provide a detailed description of the price before the coordination fee is paid and the cost of the house after the coordination fee is paid, but the marketing party admits that there is an increase of around 1% (one percent) to 1.5% (one point five percent) from the price at the time of indeed.

Article 6 of Law Number 5 Year 1999 on the Prohibition of Monopoly and Unfair Business Competition states that Business Actors are prohibited from making agreements that result in one buyer having to pay a price different from the price paid by other buyers for the same goods and or services.<sup>49</sup>

This article cannot be used as a basis in this case, this is because PT HIPI did not enter into an agreement with any party. Although in fact there is a price difference for the same goods. so according to the author this regulation is not reasonable according to the law.

As for Article 4 letter (b) of Law Number 8 of 1999 concerning consumer protection, it explains that one of the rights of consumers is the right to choose onions and / or services and get these goods and / or services in accordance with the exchange rate and conditions and guarantees promised.<sup>50</sup> In addition, Article 7 of Law Number 8 Year 1999 regulates the obligation of employers to provide correct, clear, and honest information regarding the condition and guarantee of goods and services and provide explanations for use, repair and maintenance.

Based on the contents of this article, PT HIPI even though it raises prices to cover the costs of social coordination, in fact PT HIPI provides a policy by providing bonuses to consumers such as free BPHTB, free Notary Fees, and other bonuses which are the policy of PT HIPI.

Although there is a price difference due to the addition of the house price component, in fact PT HIPI also provides additional bonuses to consumers, so in this case the author argues that it is returned to consumers whether they are still interested in houses in Serpong Garden II. so it is appropriate that the policy of PT HIPI has provided a sense of justice to consumers.

In addition, PT HIPI also does not violate the Consumer Protection Law because PT HIPI has provided clear information to consumers and provided advantages or bonuses from purchasing the house so that there is no reason for PT HIPI to violate the provisions of the Consumer Protection Law.

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<sup>46</sup> Gina Bunga Nayenggita, dkk *Opcit* hlm.64

<sup>47</sup> Rofiq Hidayat, 2023, *Mendorong Penegakan Sanksi Perusahaan Tidak Menunaikan CSR*, artikel Hukum online, diakses melalui situs <https://www.hukumonline.com/berita/a/mendorong-penegakan-sanksi-perusahaan-tidak-menunaikan-csr-lt64c09fe1bfd9/>

<sup>48</sup> Femriyanto, wawancara tanggal 01 Mei 2024 pukul 17.00 WIB

<sup>49</sup> Indonesia, Undang-Undang Nomor 5 Tahun 1999 tentang Larangan Praktek Monopoli Dan Persaingan Usaha Tidak Sehat.

<sup>50</sup> Indonesia, Undang-Undang Nomor 8 Tahun 1999 tentang Perlindungan Konsumen.

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### CONCLUSIONS

The conclusion of the discussion on the Legality of Environmental Coordination Costs in the Construction of Housing Projects and Corporate Social Responsibility is as follows:

1. In terms of voluntary nature, the theories underlying social responsibility such as stakeholder theory, triple bottom line theory, legitimacy theory, and social contract, PT HIPI's CSR implementation has fulfilled its obligations in carrying out its social and environmental responsibilities. Based on article 74 paragraph 2 of the Company Law, in this case PT HIPI has carried out the company's obligations in budgeting and calculating environmental social responsibility activities as company costs, but there is still no optimal CSR cost budgeting because it does not have a company organizational structure specifically responsible for CSR and also has not reported CSR programs into the agenda of the Annual General Meeting of Shareholders (AGMS).
2. The imposition of coordination costs in fact affects the components of determining the selling price of the house. In this case PT HIPI is in an unfavorable position. If the coordination fee is not included in the house price component, the company is worried that the company's cash flow will become unhealthy due to the coordination fee. This is because before building the house, the fact is that PT HIPI has spent some funds for CSR programs in the area. As for the legality of the Coordination Fee that can be categorized as CSR, it is a valid thing according to the law because the implementation mechanism of social responsibility in both the Company Law and the Investment Law does not regulate the implementation of what must be done by the company or investor in contributing to the implementation of social responsibility, although it is not justified because with the issuance of the coordination fee to the community, it is feared that it will cause new problems, namely there will be indications of misuse of the coordination fee that is not on target.
3. Charging coordination fees to consumers is certainly very detrimental to consumers, because the coordination fee is included in the licensing fee component. on the other hand, PT HIPI is faced with a difficult choice, namely if the demands of the community are not implemented, the project will be stalled by the closure of road access by residents. but PT HIPI provides another solution, namely by providing various kinds of advantages to consumers such as free BPHTB, free Notary Fees, and other bonuses which are the policy of the developer. Therefore, the government should be able to emphasize the regulations regarding CSR and take action in the event of arbitrary actions of residents who demand more than what has been done by the company. So that later the company can also develop more advanced and can provide better benefits for the surrounding community.

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