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Legal Analysis Of Corporate Social Responsibility In Mining Companies

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Abstract: *This study analyzes the implementation of the law on Corporate Social Responsibility (CSR) obligations in mining companies in Indonesia. Although CSR has become a legal obligation regulated in Law No. 40 of 2007 concerning Limited Liability Companies and Government Regulation No. 47 of 2012, its implementation still faces various obstacles, including weak supervision and ineffective legal sanctions. The research method used is normative legal research with a legislative and conceptual approach to evaluate the effectiveness of regulations in ensuring companies' compliance with their social responsibilities. The results of the study show that the implementation of CSR in the mining sector tends to be an administrative formality without providing real benefits to the surrounding community. In addition, the incompatibility between national regulations and international standards such as ISO 26000 creates legal loopholes that allow companies to circumvent their CSR obligations. The government needs to strengthen the supervision mechanism, set clearer indicators of CSR success, and implement stricter sanctions for companies that violate legal provisions. Community participation is also an important factor in supervising and evaluating CSR programs in order to provide a more sustainable social and environmental impact..*

***Keywords**: Corporate Social Responsibility, Civil Law, Mining.*

INTRODUCTION

Corporate Social Responsibility (CSR) has become one of the important legal instruments in the business world, especially in the mining sector which has a significant impact on the environment and the surrounding community.[1] CSR, which was originally a moral responsibility of the company, has now evolved into a legal obligation regulated in various laws and regulations. In Indonesia, this obligation has been affirmed in Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies, which stipulates that every company engaged in the field of natural resources is obliged to carry out CSR as part of its social responsibility. However, although

[1] Disemadi, H. S., Sudirman, L., Girsang, J., & Aninda, A. M. (2023). Perlindungan Data Pribadi di Era Digital: Mengapa Kita Perlu Peduli? *Sang Sewagati Journal*, *1*(2), 66–90.

regulations are quite clear, CSR implementation in the mining sector still faces various challenges that require further analysis from a legal perspective.

Mining companies, as one of the industrial sectors that have the most impact on the ecosystem, have a big responsibility in carrying out CSR.[2] The impacts caused by mining activities include environmental damage, land degradation, water and air pollution, and social conflicts with the surrounding community. Therefore, the implementation of CSR in this sector is expected to be a mitigation mechanism for these negative impacts. However, in practice, many mining companies only carry out CSR as an administrative formality without paying attention to the substance of the social responsibility itself. This raises fundamental questions about the effectiveness of applicable CSR regulations and the extent to which the law is able to enforce compliance with CSR policies in the mining industry.

The urgency of this research lies in the importance of assessing the implementation of the law on the CSR obligations of mining companies. Many previous studies have shown that there is still a gap between regulation and realization on the ground. One of the main problems is the weak supervision and enforcement of the law against companies that neglect their obligations. Existing sanctions are often not effective enough to provide a deterrent effect, so many companies continue to carry out CSR in the form of programs that are only symbolic without providing real benefits to the surrounding community. Therefore, a more in-depth study is needed on legal mechanisms that can ensure that CSR is truly an effective instrument in balancing economic, social, and environmental interests.

On the other hand, the legal approach to CSR in Indonesia still faces various normative challenges. Some regulations governing CSR, such as Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies, have not fully provided legal certainty in their implementation.[3] Ambiguity in the definition and scope of CSR responsibilities is often a loophole for companies to avoid their obligations. In addition, there are still differences in interpretation regarding whether CSR should be mandatory or remain a voluntary moral responsibility. This creates a space for debate in legal and policy aspects, so it requires a more in-depth analysis related to the effectiveness of applicable regulations.

The uniqueness and attractiveness of this research lies in the normative legal approach used to evaluate how existing regulations are able to enforce CSR obligations in the mining sector. In contrast to previous studies that focused more on the economic and managerial aspects of CSR, this study will highlight aspects of legal certainty, corporate compliance, and legal implications for companies that do not carry out their obligations properly. Thus, this research is expected to

[2] Lelisari, L. (2021). Kemunduran Pengaturan Tanggung Jawab Sosial Perusahaan Dalam Sektor Pertambangan Mineral Dan Batubara. *Jurnal IUS Kajian Hukum Dan Keadilan*, *9*(2).

[3] Pratama, M. I. W., Hariansah, S., Zulkifli, M. A., Tribuana, R. R., & Sunggara, M. A. (2024). Analisis Kritis Peraturan Daerah Provinsi Bangka Belitung Nomor 19 Tahun 2017 Tentang Penataan Usaha Perkebunan Kelapa Sawit dalam Perspektif Hukum Ekonomi Richard Posner. *Jurnal Legalitas (JLE)*, *2*(2), 1–14.

contribute to the development of more effective legal policies in supervising and enforcing the implementation of CSR in the mining sector.

Furthermore, this research also highlights how CSR regulations can be aligned with the legal principles of sustainable development. As an industrial sector that has a long-term impact on the environment and society, mining companies must ensure that their business activities are not only oriented towards economic benefits, but also make a real contribution to the surrounding community. Therefore, the law must be able to accommodate the principles of social justice, accountability, and sustainability in the implementation of CSR. This research will examine the extent to which these principles have been adopted in the laws and regulations governing CSR in Indonesia.

Dari perspektif *state of the art* Research and studies on CSR in the mining sector have been carried out in various countries, but they are still limited to economic aspects and business ethics. Meanwhile, the legal approach to CSR, especially in the context of mining in Indonesia, still needs further study. This study seeks to fill a gap in the legal literature by providing a more comprehensive analysis of how existing regulations can be strengthened to ensure corporate compliance in implementing CSR. Thus, this research is expected to provide more concrete policy recommendations for regulators and related stakeholders.

The successful implementation of CSR in the mining sector is highly dependent on synergy between companies, governments, and communities. Existing regulations must be able to create mechanisms that ensure that the CSR programs carried out really provide benefits to the communities affected by mining activities. Therefore, this research will not only focus on the analysis of existing laws, but will also explore how supervision and law enforcement mechanisms can be strengthened to increase the effectiveness of CSR in the mining industry in Indonesia.

METHOD

Research Type

Normative legal research is a fundamental method in the study of law that focuses on the analysis of legal rules, principles, and doctrines that govern the behavior of certain societies and entities.[4] This method aims to explore, explain, and assess the applicable legal norms and how they are applied in practice. In contrast to empirical legal research based on field data, normative legal research is conceptual and relies on secondary legal sources, such as laws and regulations, jurisprudence, and legal doctrine. In academic studies, this approach is used to examine the suitability of regulations with practice and evaluate the completeness and coherence of the legal framework in resolving existing legal problems.

Research Approach

1. The Statute *Approach* is used to analyze relevant laws and regulations in a legal system. The researcher examines the content, structure, and relationship between regulations to understand the legal basis of a policy. For example, in the study of corporate social

[4] Hakim, D. A., Hermanto, A., & Fikri, A. (2019). Kebijakan Yuridis Pemerintah Daerah Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility). *Jurnal Mahkamah: Kajian Ilmu Hukum Dan Hukum Islam*, *4*(2), 245–266.

responsibility (CSR) in the mining sector, this approach includes an analysis of Law No. 40 of 2007 concerning Limited Liability Companies and other related regulations.
2. The Conceptual *Approach* is used to study and clarify the legal concepts underlying a regulation. With this approach, researchers can better understand legal theories relevant to the research topic, such as the theory of justice, accountability, or sustainability in CSR implementation.

Legal Materials

Normative legal research requires the use of relevant legal materials to support the analysis and arguments that are prepared.[5] This legal material is divided into primary and secondary legal materials, both of which have an important role in building a comprehensive legal foundation. Primary legal materials include legal sources that have binding power, such as laws and regulations, jurisprudence, and international treaties and conventions. Laws and regulations are the main basis for studying a legal problem, while jurisprudence provides an overview of how legal provisions are applied in court decisions. International treaties and conventions can also be used as a reference in studies that have a global dimension, such as Corporate Social Responsibility (CSR), by referring to international instruments that have been ratified.

In addition to primary legal materials, this study also relies on secondary legal materials that function as an aid in interpreting and understanding applicable legal norms. This material includes legal literature, journal articles, legal commentary, as well as research reports that provide an academic analysis and perspective on the law being studied. Journal articles and expert opinions are often used to gain more in-depth insights into the implementation and development of the law in a field, while research reports and statistical data help measure the effectiveness of regulation in practice. By combining primary and secondary legal materials, normative legal research can provide a more comprehensive study in evaluating and developing the existing legal system.

Data Collection Procedure

1. Determination of research problems
2. Studi literature
3. Collection of legal materials
4. Analysis of legal materials
5. Systematics of writing research results
6. Conclusion drawing
7. Recommendations

Legal Material Analysis

The analysis of relevant legal materials in this study focuses on legal instruments that regulate Corporate Social Responsibility (CSR) in the mining sector, both at the national and international levels. Law Number 40 of 2007 concerning Limited Liability Companies, especially Article 74, is the main normative basis that requires companies engaged in the natural resources sector to carry out CSR as a form of social and environmental responsibility. In addition, Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability

[5] Tahir, R., Astawa, I. G. P., Widjajanto, A., Panggabean, M. L., Rohman, M. M., Dewi, N. P. P., Deliarnoor, N. A., Abas, M., Ayu, R. F., & Meinarni, N. P. S. (2023). *Metodologi Penelitian Bidang Hukum: Suatu Pendekatan Teori Dan Praktik*. PT. Sonpedia Publishing Setiawan Indonesia

Companies further regulates the implementation of CSR obligations, although this regulation still faces obstacles in effective implementation due to weak supervision mechanisms. At the international level, legal instruments such as the UN Guiding Principles on Business and Human Rights and ISO 26000 provide more comprehensive guidelines on how corporate social responsibility should be implemented in global business practices. Although this international instrument is soft law, the principles contained in it can be a reference in assessing the extent to which national regulations have accommodated social responsibility standards that are in line with the principles of sustainability and human rights protection.

Furthermore, the analysis of legal materials also includes jurisprudence and legal doctrine related to the implementation and sanctions for companies that do not carry out CSR obligations as stipulated in laws and regulations. Court rulings related to CSR disputes show inconsistencies in law enforcement, caused by the lack of firm regulation on corporate accountability mechanisms in the context of social responsibility. In addition, legal doctrines regarding corporate social responsibility are constantly evolving, especially in relation to the legal concept of sustainable development that links CSR with the principles of social and environmental justice. Thus, it is necessary to harmonize regulations and strengthen law enforcement mechanisms so that the implementation of CSR is not only a formal obligation of an administrative nature, but also has a strong binding force to ensure that companies are responsible for the social and environmental impacts arising from their operational activities.

DISCUSSION

Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies provides a legal basis for the implementation of Corporate Social Responsibility (CSR) by companies in Indonesia.[6] This regulation confirms that CSR is a legal obligation that cannot be ignored, especially for companies operating in sectors that have a significant impact on the environment, such as mining. This regulation aims to ensure that companies contribute to sustainable economic development by improving the welfare of the surrounding community and preserving the environment. However, while this regulation provides legal certainty in terms of CSR obligations, there are still weaknesses in the implementation aspect, especially in setting specific standards and effective oversight mechanisms. The absence of a strict monitoring system has led many companies to implement CSR with different approaches, which ultimately has the potential to create inconsistencies in the effectiveness of CSR programs in different regions.

At the international level, many mining companies in Indonesia have adopted global standards such as ISO 26000 and the principles of *the United Nations Global Compact* in carrying out their social responsibilities.[7] These standards provide more systematic guidelines for integrating social and environmental aspects into a company's business strategy, including through the protection of

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[6] Hakim, D. A., Hermanto, A., & Fikri, A. (2019). Kebijakan Yuridis Pemerintah Daerah Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility). *Jurnal Mahkamah: Kajian Ilmu Hukum Dan Hukum Islam*, *4*(2), 245–266.

[7] Setiawan, T., Augustine, Y., & Purwanti, A. (2021). *Pengaruh etika terhadap profitabilitas: mediasi image dan CSR: studi perusahaan tambang, minyak, dan gas-Jejak Pustaka*. Jejak Pustaka

human rights, fair labor management, and the implementation of good corporate governance. In addition, national regulations such as Law Number 32 of 2009 concerning Environmental Protection and Management also require companies to reduce the negative impact of their activities on the environment as part of their CSR obligations. Although corporate awareness of social responsibility has increased, its implementation still faces challenges in terms of harmonization between national regulations and international standards. These discrepancies often make it difficult to measure the effectiveness of CSR programs and ensure transparency in reporting by companies. Therefore, a more integrated policy is needed to ensure that CSR is not only a legal formality, but also an instrument that provides real benefits to society and the environment in a sustainable manner.

The implementation of CSR by mining companies faces various obstacles both in terms of legal, administrative, and socio-cultural.[8] From a legal aspect, the inconsistency between various regulations governing CSR, such as Law Number 40 of 2007 concerning Limited Liability Companies and Law Number 4 of 2009 concerning Mineral and Coal Mining, often causes confusion in implementation at the company level. In addition, the weak law enforcement mechanism and the absence of effective sanctions for companies that do not comply with CSR obligations further exacerbate the uncertainty in the implementation of these regulations. Administratively, complex bureaucracy and lack of coordination between central and local governments often slow down the approval and oversight process of CSR programs. This has an impact on the effectiveness of CSR implementation, especially in areas with complex social and economic dynamics. Meanwhile, from a socio-cultural perspective, differences in values and expectations between companies and local communities are often a source of conflict that hinders the effectiveness of CSR. In some areas, indigenous peoples have their own views on the concept of social responsibility, which is not always in line with the approach adopted by companies. If not managed properly, insensitivity to local cultural values can lead to resistance or even greater conflict.

To overcome these challenges, strategic steps are needed that include harmonizing regulations, strengthening supervisory mechanisms, and a more inclusive approach in developing and implementing CSR programs. Existing regulations need to be clarified so that there is no confusing overlap in implementation at the company level, while oversight needs to be improved so that compliance with CSR is not only administrative but actually has a real impact. In addition, the integration of an approach that is more based on the needs of local communities is essential so that CSR programs can run effectively and do not cause social conflicts. With these measures, CSR can not only become a legal obligation that is complied with by the company, but also become a development instrument that brings benefits to all stakeholders, including the community, the government, and the business world itself. Companies that are able to carry out CSR well will not only fulfill their legal obligations, but also be able to build more harmonious relationships with the surrounding community and strengthen environmental and social sustainability in the long term.

[8] Asis, P. H., Lampasa, Y., & Ahmad, R. G. (2024). Dampak Kebijakan Pertambangan Terhadap Ketahanan Masyarakat Desa (Studi Kasus Desa Sanggula Kecamatan Moramo Utara Kabupaten Konawe Selatan). *Journal Publicuho*, *7*(3), 1711–1725.

Government supervision of the implementation *of Corporate Social Responsibility* (CSR) is not only limited to the aspect of law enforcement, but also includes strengthening policies and more effective supervision mechanisms.[9] One strategy that can be applied is the integration of CSR obligations into a more transparent and data-based reporting system. The government has an important role to play in ensuring that companies, especially those engaged in the mining sector, prepare an annual report on CSR programs that includes plans, implementations, and evaluations of their impact on society and the environment. In order to ensure the credibility of this report, an independent audit is needed that can ensure the company's accountability in carrying out its social responsibility. In addition, the open publication of the report allows the public and other stakeholders to oversee the implementation of CSR, so that transparency in the management of this program can be better maintained.

In addition to a more transparent reporting system, strengthening surveillance policies requires the establishment of a more systematic and participatory mechanism.[10] The government can consider the establishment of a special institution or task force that has the authority to supervise the company's compliance with CSR obligations. These institutions must have adequate authority to conduct inspections, assess the effectiveness of CSR reports, and provide policy recommendations based on findings obtained in the field. To improve the effectiveness of supervision, the involvement of local communities, non-governmental organizations, and academics is also needed in the evaluation process. Thus, decision-making related to CSR policies can be more inclusive and in accordance with local needs, so that the implementation of CSR programs is not only a formality but actually provides real benefits for the community and the environment.

The use of technology and digitalization can also be a solution in increasing the effectiveness of CSR supervision.[11] The government can develop a digital platform that allows companies to report their CSR programs online, while providing a space for the public to provide feedback or report any discrepancies in their implementation. With this system, the monitoring process becomes more efficient and transparent, and allows for more objective data-based evaluations. In addition to strengthening the supervisory mechanism, the government also needs to adjust incentive and disincentive policies to increase company compliance with CSR obligations. Incentives in the form of tax reductions or ease of administration can be given to companies that actively and consistently carry out CSR programs that have a positive impact. On the other hand, for companies that neglect their social responsibility, stricter sanctions, such as the freezing of business licenses or even the revocation of operational licenses, are needed so that CSR policies are not seen as mere formalities that are easy to avoid.

[9] Burhanuddin, S. F. (2024). Penerapan Hukum Persaingan Usaha Untuk Mencegah Praktik Monopoli di Lingkungan Bisnis Perusahaan. *Jurnal Mahalisan*, *1*(1), 80–97.

[10] Setiawan, I. (2024). *Pengawasan pemerintahan dalam ulasan teori dan praktek*. CV. Rtujuh Media Printing.

[11] Listiana, A. N., Khairunnisa, B., Nasution, N. N., & Afna, S. B. (2023). Digitalisasi Zakat dalam Upaya Meningkatkan Kesejahteraan Sosial dan Pemulihan Ekonomi Nasional selama Pandemi Covid-19. *Diponegoro Journal of Islamic Economics and Business*, *2*(2), 116–137.

Mining companies' non-compliance with CSR obligations not only has a negative impact on society and the environment, but also has serious legal consequences.[12] In the Indonesian legal system, CSR is not just an ethical responsibility, but an obligation regulated in various regulations, such as Law Number 40 of 2007 concerning Limited Liability Companies and Law Number 4 of 2009 concerning Mineral and Coal Mining. Non-compliance with these regulations can lead to administrative sanctions, civil lawsuits, and criminal consequences. The government has the authority to provide administrative sanctions in the form of reprimands, freezing of business licenses, or even revocation of operational licenses for companies that do not meet CSR obligations, especially in the aspect of community development and empowerment around mining areas. However, the effectiveness of these sanctions often depends on the extent to which the government can exercise strict supervision and without the intervention of certain interests.

In addition to administrative sanctions, the public or government can also file a civil lawsuit against companies that neglect their social responsibilities.[13] In civil law, violations of CSR obligations can be categorized as default if they have been regulated in agreements or contracts with the government or local communities. This civil lawsuit is often filed by community groups who feel aggrieved by the company's negligence in carrying out CSR. The demands submitted can be in the form of financial compensation as well as social and environmental recovery as a form of corporate accountability. In fact, in some cases, lawsuits can be filed collectively (class actions), which allows affected communities to claim their rights together. This legal approach provides an opportunity for the community to obtain justice and ensure that CSR programs are carried out in accordance with their original objectives.

In some specific cases, non-compliance with CSR obligations can also lead to criminal consequences, especially if the company's negligence causes significant environmental damage or violates the rights of indigenous peoples. Law Number 32 of 2009 concerning Environmental Protection and Management provides a legal basis for criminal enforcement against companies that are proven to have committed environmental pollution or ignored the mitigation of social impacts due to their business activities. In such a situation, company officials responsible for CSR policies may be subject to criminal sanctions, either in the form of large fines or prison sentences. The implementation of these criminal sanctions aims to provide a deterrent effect and ensure that companies not only fulfill their CSR obligations as a formality, but actually execute them as part of a broader corporate responsibility.

The legal consequences of a breach of CSR obligations also include potential litigation or arbitration that could impact the Company's reputation and operational sustainability.[14] Lawsuits from the public or non-governmental organizations can create public pressure that results in a decline in the company's image in the eyes of stakeholders, including investors and consumers. In

[12]Surya, P. R., Barrasaki, A. A., Zakinnaufal, A., Malik, F. A., Khalik, H., & Haq, M. S. (2024). Pertanggung Jawaban hukum korporasi dalam kasus pembakaran hutan. *PUAN INDONESIA*, *5*(2), 735–745.

[13] Suntoro, A., & Komnas, H. A. M. (2019). Tinjauan Hak Asasi Manusia terhadap Regulasi Pengadaan Tanah bagi Kepentingan Umum. *Jurnal HAM*, *10*(2), 217–232.

[14] Pakpahan, E. F., Leonard, T., Ramadhana, W., Nasution, A. J., Lubis, I., & Prasetyo, M. A. (2024). Buku Legal Corporate. *PUBLISH BUKU UNPRI PRESS ISBN*, *1*(1).

addition, a lengthy litigation process can incur large legal costs and disrupt the company's operational stability. In some situations, arbitration is often chosen as an alternative to dispute resolution because it is considered faster and more flexible compared to litigation in court. However, the arbitration mechanism also has weaknesses, especially in terms of transparency. Confidential arbitration decisions can reduce corporate accountability, so the public does not always have access to information about the outcome of the dispute.

CONCLUSIONS

The implementation of Corporate Social Responsibility (CSR) in the mining sector in Indonesia has been regulated in various regulations that require companies to play an active role in community empowerment, environmental protection, and sustainable development. However, its implementation still faces a number of challenges, including weak supervision, differences in regulatory interpretation, and lack of local community participation in the planning and implementation of CSR programs. This study highlights that the effectiveness of CSR implementation is highly dependent on strengthening supervision mechanisms and the importance of aligning CSR programs with the real needs of the community around the mining operation area. A company's non-compliance with CSR obligations has the potential to cause legal consequences, both in the form of administrative sanctions, civil lawsuits, and criminal prosecutions for serious violation cases. The government has the authority to impose sanctions such as fines, freezes, and even revocation of business licenses for companies that do not meet CSR provisions. On the other hand, the community or the government can file a civil lawsuit if there is a loss as a result of CSR violations. If the violation has a significant impact on the environment or human rights, it can be subject to criminal sanctions. This research confirms that the application of legal sanctions against CSR violations not only functions as an enforcement of justice, but also as a preventive mechanism to encourage corporate compliance. Therefore, strengthening regulations and supervision systems is a strategic step in ensuring the implementation of CSR runs sustainably and provides real benefits to the community and the environment.

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Undang-Undang No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup;

Undang-Undang No. 25 Tahun 2007 tentang Penanaman Modal;

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