



Critical Review of the Change in CSR Regulation and Concept For Soes: From Partnership and Environmental Development Programme to Corporate Social and Environmental Responsibility

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Abstract

This paper aims to analyze the social and environmental responsibility obligations of State-Owned Enterprises (SOEs) in Indonesia, as stipulated in Law No. 19/2003 on SOEs, specifically Article 2 and Article 88(1). The implementation of these obligations is further detailed in the Regulation of the Minister of SOEs No. PER-09/MBU/07/2015 and its subsequent amendments, the most recent being No. PER-1/MBU/03/2023, which was introduced in response to the Covid-19 Pandemic. The novelty of this article lies in its examination of the regulatory changes, which are identified as contradictory (*contadictio in terminis*) and problematic. Currently, there is legal uncertainty surrounding the Corporate Social and Environmental Responsibility (CSER) obligations for SOEs, as they are based on provisions from the Company Law. Historically, the Partnership and Community Development Program has been a key component of CSR for SOEs, offering more legal clarity than the CSER framework under the Company Law. As a result, these recent regulatory changes can be viewed as a step backward. These changes, introduced by the Government through the Ministry of SOEs, not only modify the structure of the programs but also diminish the unique characteristics of the Partnership and Community Development Program by merging it into the broader CSER-BUMN framework. Previously, the budget for the Partnership and Community Development Program was capped at a maximum of 4% of the SOE's net profit from the previous financial year, with adjustments made for non-profitable SOEs without a fixed percentage. However, in practice, SOEs continue to implement CSR through two models: the Partnership and Community Development Program and the Corporate Social and Environmental Responsibility by SOE's. Unfortunately, this dual model creates overlaps and causes legal uncertainties, complicating the effective implementation of these programs.

Keywords: CSR, SOEs, Critical Review

Received: 20 March 2024 **Revised:** 17 May 2024 **Accepted:** 22 June 2024

A. Introduction

The mandatory CSR paradigm in Indonesia does not only apply to limited liability companies (S.B. Yunari, 2018), but also to foreign investment companies and state-owned enterprises (SB Yunari, 2014). This phenomenon also occurs in other Asian-African countries such as India (SB Yunari, 2020), China (SB. Yunari, 2021) and negara Mauritius (Ourvashi, Bissoon. 2018); (Gokulsing, Roshni Deepa. 2011); (Gungadeen, S., Hossanoo, Z., Gungah, V., 2021). This paper is an advanced study on the implementation of Corporate Social Responsibility (CSR) in Indonesia, specifically focusing on the Partnership and Community Development Program as a form of CSR by State-Owned Enterprises (SOEs). The existence of this program is a legal obligation for all SOEs in Indonesia. Consequently, CSR as a legal obligation in Indonesia is not only enforced on companies operating as limited liability companies, especially those involved in natural resources, known as corporate social and environmental responsibility (CSER), but it also applies to all

SOEs under different regulatory frameworks. The regulations governing SOEs in Indonesia are stipulated in Law Number 19 of 2003 on State-Owned Enterprises (referred to as Law No.19/2003). Article 1(1) of this law defines a State-Owned Enterprise as a business entity where all or most of the capital is owned by the State through direct investment, which is separated from the national wealth.

Since the enactment of Law No.19/2003 on June 19, 2003, SOEs in Indonesia are categorized into two types: Limited Companies (referred to as “Persero”) and Public Companies (referred to as “Perum”). A Limited Company (“Persero”) is an SOE in the form of a limited liability company whose capital is divided into shares, with at least 51% of the shares owned by the Republic of Indonesia, and its primary objective is to pursue profit. On the other hand, a Public Company (“Perum”) is an SOE whose capital is not divided into shares and aims to benefit the public by providing high-quality goods and/or services while also pursuing profits based on corporate management principles. In addition to serving as an Agent of Development, acting as an extension of the government, SOEs have a responsibility to ensure that their companies can increase or maintain market share and a positive financial position (profitable business/value creator) while having sustainable long-term plans to address the increasingly competitive business environment (sustainable business).

Based on data from the Ministry of Finance, as of June 2022, there are 91 SOEs in Indonesia. This includes 79 Persero and 12 Perum, spread across 12 industrial sectors. The total value of the Separated State Assets invested in these SOEs is IDR 2,469 trillion (as of 2021). The number of SOEs has decreased from 142 in 2017, primarily due to a restructuring process aimed at increasing the competitive value of several SOEs by consolidating them into 12 Sectoral SOE Holdings. The 12 industrial sectors in which these SOEs operate are: Energy, Oil and Gas, Healthcare, Manufacturing, Food and Fertilizer, Plantation and Forestry, Mineral and Coal, Insurance and Pension Fund Services, Financial Services, Infrastructure Services, Logistics Services, Tourism and Support Services, and Telecommunication and Media Services (<https://bumn.go.id/portofolio/bumn>).

The establishment of SOEs is expected not only to pursue profits but also to actively provide guidance and assistance to entrepreneurs in economically weaker sectors, cooperatives, and communities. This support is particularly aimed at small businesses, cooperatives, and communities surrounding the SOEs (Law Number 19 of 2003 Concerning State-Owned Enterprises (State Gazette of the Republic of Indonesia - 2003 Number 70 – Supplement Number 4297), 2003). To fulfill this role, the Minister of State-Owned Enterprises introduced the Partnership Program and Community Development Program as legal obligations for SOEs. These programs require SOEs to adhere to regulations governing CSR, similar to the legal obligations imposed on limited liability companies in Indonesia under Article 74 of Law No. 40 of 2007 on Limited Liability Companies, and further detailed in Government Regulation No. 47 of 2012 on Social and Environmental Responsibility (Yunari & Nurbaiti, 2012). Consequently, the implementation regulations for SOEs have been amended and aligned with these CSR requirements. To ensure consistency, the Ministry issued Regulation No. PER-1/MBU/03/2023, which outlines the special assignments and Social and Environmental Responsibility Programs for SOEs. Thus, the Partnership Program and Community Development Program remain the responsibility of SOEs, with the programs divided into two main forms: the Partnership Program, which focuses on supporting small businesses, and the Community Development Program (Regulation of the Minister of State-Owned Enterprises Number PER-05/MBU/2007 on Partnership Program between State-Owned Enterprises and Small Businesses and Community Development Program, 2007). The concept of these programs administered by SOEs is not significantly different from the best CSR practices carried out by private companies. In essence, the Partnership Program and Community Development Program can be seen as the CSR practices implemented by SOEs.

The role of the Partnership Program and Community Development Program of State-Owned Enterprises (SOEs) extends beyond the typical CSR practices of private companies. This is because these programs are designed to achieve three main development pillars (triple tracks) set by the government, which also serve as political commitments to the public. These pillars are:

1. Reduction of Unemployment (pro-job);
2. Reduction of Poverty (pro-poor);
3. Promotion of Economic Growth (pro-growth).

Through these programs, SOEs are expected to play an active role in empowering the economic, social, and environmental potential of communities. The focus is on fostering equitable development by strengthening local economies (Deputy Assistant of Ministry of State Owned Company, 2010).

This paper will explore how the regulations and implementation of the Partnership Program and Community Development Program are carried out by SOEs in practice. It will also examine the challenges faced in distributing the benefits of these programs to communities. The goal is to provide an overview of the regulation and practical implementation of these programs in Indonesia, addressing key issues and proposing improvements that can enhance legal certainty and ensure that these programs effectively meet their targets.

B. History And Regulation Of Partnership And Community Development Program

The regulation of the Partnership Program and Community Development Program by SOEs in Indonesia has its roots in the 1980s. It began with coaching programs for entrepreneurs and cooperatives in economically weaker sectors, governed by Government Regulation No. 3 of 1983, which focused on the supervision and coaching of "PERJAN", "PERUM", and "PERSERO" (types of SOEs) (Law Number 9 of 1969 Concerning Stipulation of Government Regulation in Lieu of Law Number 1 of 1969 on Forms of State Enterprises to Become Law (State Gazette of 1969 Number 16; Supplement Number 2890), 1969). Initially, this program was known as the "Pegelkop Programme," which provided funds from state companies, allocating 1%-5% of profits after taxes to support these initiatives (Decree of Minister of Finance Number 1232/KMK.013/1989 on Guidance for Development of Economically Vulnerable Businesses and Cooperatives by State-Owned Enterprises, 1989).

In the 1990s, the program was renamed the "PUKK Program" (Small Enterprise and Cooperative Development), utilizing funds from the profits of SOEs (Decree of Minister of Finance Number 316/KMK.016/1994 on Guidance for Development of Small Businesses and Cooperatives through the Use of Funds from Portion of State-Owned Enterprises' Profit, 1994). Later, this program was further renamed the "Partnership and Community Development Program for SOEs," which has since become a key component of CSR programs run by SOEs in Indonesia (Decree of Minister of Empowerment of State-Owned Enterprises / Chairman for State-Owned Enterprises Management No. Kep-216/M-BUMN/1999 on PKBL of State-Owned Enterprises, 1999). This is outlined in Article 2, paragraph (1.e), and Article 88(1) of Law No. 19 of 2003 on State-Owned Enterprises.

To implement the program, the Minister of SOEs issued Regulation No. PER-09/MBU/07/2015 concerning the Partnership and Community Development Programs for SOEs. However, this regulation has undergone 5 (five) amendments, including changes in terminology as follows:

1. Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-03/MBU/12/2016 concerning Amendments to the Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-09/MBU/07/2015 concerning Partnership Programmes and Community Development Programmes of SOEs;
2. Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-02/MBU/7/2017 on the Second Amendment to the Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-09/MBU/07/2015 on the Partnership Programme and the Community Development Programme of SOEs;
3. Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-02/MBU/04/2020 on the Third Amendment to the Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-09/MBU/07/2015 on the Partnership Programme and the Community Development Programme of SOEs;
4. The existence of the Covid-19 Disease Pandemic has led to changes in regulations, namely Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-05/MBU/04/2021 on SOE Social and Environmental Responsibility Programmes, and Regulation of the Minister of SOEs Number PER-6/MBU/09/2022 on Amendments to Regulation of the Minister of SOEs Number PER-05/MBU/04/2021 on SOE Social and Environmental Responsibility Programmes;
5. Finally, Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-1/MBU/03/2023 which revokes Regulation of the Minister of SOEs of the Republic of Indonesia Number

PER-05/MBU/04/2021 and Regulation of the Minister of SOEs of the Republic of Indonesia Number PER-6/MBU/09/2022.

C. IMPLEMENTATION OF PARTNERSHIP AND COMMUNITY DEVELOPMENT PROGRAM IN INDONESIA.

1. Form and Source of Funds for Partnership and Community Development Program.

The regulation on **Partnership and Community Development Program** in Indonesia as a legal obligation is clearly stated in Law Number 19 of 2003, along with its implementing regulation, the Regulation of the Minister of State-Owned Enterprises Number PER-09/MBU/07/2015, and its subsequent amendments. According to these regulations, the **Partnership and Community Development Program** must be implemented by all SOEs in Indonesia, including both State-Owned Enterprises in the form of "Perum" and "Persero." Currently, all SOEs in Indonesia, totaling 40, are required to be involved in the **Partnership and Community Development Program**. These SOEs are known as Governing State-Owned Enterprises, meaning they are responsible for carrying out the partnership and community development initiatives. Each Governing State-Owned Enterprise is obligated to establish a Partnership and Community Development Program unit within their organization and appoint a coordinator. This coordinator, designated by the Minister of State-Owned Enterprises, is responsible for coordinating the activities of Governing State-Owned Enterprises within a specific province. A Governing State-Owned Enterprise that distributes partnership program funds or resources on behalf of another SOE, based on a cooperation agreement, is referred to as a Distributing State-Owned Enterprise. In some cases, this role of Distributing State-Owned Enterprise may be performed by another entity, referred to as a Distributing Institution, which is not an SOE but is responsible for implementing the **Partnership and Community Development Program** under a distribution cooperation agreement.

In practice, the Partnership and Community Development Program carried out by State-Owned Enterprises can take the form of either the Partnership Program, the Community Development Program, or both programs simultaneously. The source of funds for these programs must be budgeted by the State-Owned Enterprise and accounted for as a company expense, with a maximum of 4% of the net profit from the previous year. For a State-Owned Enterprise that has not generated a profit, the amount of funds will be determined without considering a specific percentage of the net profit. Additionally, the source of funds for the Partnership and Community Development Programs may also come from the balance of funds set aside from the profit of previous periods, allocated up to the end of the year.

Apart from these sources, the funds for the Partnership Program may also be derived from administrative fees on loans/profit sharing, interest from deposits, and/or interest from current accounts, after deducting operational costs and transferring funds from other State-Owned Enterprises. However, this does not apply to the Community Development Program, as its additional funds can only come from interest on deposits and/or current account interest from the previous year's balance of Community Development Program funds. As a follow-up, the amount of allocated funds for the Partnership and Community Development Programs, which are budgeted and accounted for as expenses, will be determined by the Minister of State-Owned Enterprises for Perum SOEs and by the General Meeting of Shareholders for Persero SOEs.

The change in the allocation of Partnership and Community Development Program funds as a company expense will inevitably affect the reporting mechanism for the use of these funds by State-Owned Enterprises. Prior to the Regulation of the Minister of State-Owned Enterprises Number PER-09/MBU/07/2015, the reporting of the application of Partnership and Community Development Program funds was kept separate from the bookkeeping of the Governing State-Owned Enterprise. After the introduction of this regulation, the reporting of these funds is now integrated into the company's accounting system (Regulation of the Minister of State-Owned Enterprises Number: PER-08/MBU/2013 on Fourth Amendment to Regulation of the Minister of State-Owned Enterprises Number PER-05/MBU/2007 Dated 27 April 2007 on Partnership Program between State-Owned Enterprises and Small Businesses and Community Development Program, 2013). However, currently, both forms of bookkeeping are still being practiced. It cannot be denied that maintaining separate bookkeeping from the company's accounts can lead to discrepancies in the state financial accounting standards after being audited by the State Audit

Agency. Therefore, in an effort to improve the reporting system, the Regulation of the Minister of State-Owned Enterprises Number PER-08/MBU/2013 mandates that the allocation of Partnership and Community Development Program funds be accounted for as a company expense. This change is intended to fulfill the principle of accountability (Wulandari & et al., 2024) in state financial management and is in line with the mandate of Article 66 of Law Number 40 of 2007 on Limited Liability Companies (Law Number 40 of 2007 on Limited Liability Company (State Gazette of the Republic of Indonesia, 2007 Number 106 – Supplement Number 4756), 2007).

Based on research, the funds from the Partnership Program spent by State-Owned Enterprises are typically provided as loans to development partners, specifically small businesses that receive loans from the program. These loans are intended to finance working capital and/or the purchase of fixed assets to increase sales production, as well as to cover the additional short-term funds required for the operation of the guided partner's business activities to fulfill orders and support business development. In addition, Partnership Program funds may also be used to cover development costs for the benefit of the development partner, such as education, training, internships, marketing, promotion, and other activities related to increasing the productivity of the development partner. Funds can also be used for studies or research related to the Partnership Program. For development costs of a grant nature, the maximum allowable amount is 20% of the total distributed Partnership Program funds in the relevant year (Yunari, 2019).

Furthermore, with regard to the Community Development Program, 70% of the Community Development Program funds are allocated for the environmental development programs of the Governing State-Owned Enterprise ("BUMN Pembina"), while 30% is allocated for the State-Owned Enterprise Care Program ("BUMN Peduli"). The Community Development Program funds for the Governing State-Owned Enterprise ("BUMN Pembina") are distributed in the form of assistance, which can include: assistance for natural disaster victims, education and/or training assistance, health improvement assistance, development of public facilities and/or infrastructure, religious facility assistance, environmental preservation assistance, and social assistance aimed at poverty alleviation. The activities funded by the Community Development Program assistance can take various forms, including (Yunari, 2014):

- a. For natural disaster victim assistance, in the form of: supply of basic necessities, clean water and public bath, wash place and toilet ("MCK"), medicine and/or medical assistance, dinghy and temporary shelter tent, financial assistance to rent transportation for refugees, and heavy equipment rent;
- b. For education and or training assistance, in the form of: supply of school facilities, for general school as well as Islamic school ("pesantren" and "madrasah"), education fee support/grant, training and/or internship for drop-off children, and giving of information aimed towards development of community's knowledge;
- c. For health improvement assistance, in the form of: assistance for activities of social health nature, renovation of community health center.
- d. For assistance to public facilities and infrastructure development, in the form of rehabilitation of education facilities, development and rehabilitation of public facilities and infrastructure, and development and/or rehabilitation of orphanage and senior citizens home;
- e. Religious facilities assistance in the form of: assistance/rehabilitation of house of worship, supply of worship facilities and financial assistance to support religious activities.

The scope of assistance Community development program for State-Owned Enterprise Care ("BUMN Peduli") will be determined by the Minister of State-Owned Enterprises in connection with the effort to support government policy, such as: poverty elevation, supply of inexpensive nine basic commodities etc (Yunari, 2014, pp.176-177).

2. Mechanism of Partnership And Community Development Program Distribution.

Mechanism of distribution of Partnership Program and Community Development Program funds by State-Owned Enterprises to development partner and community within the surrounding of State-Owned Enterprises is made in different ways. Partnership Program funds in the form of loan will be distributed only to Small Business that will become development partner, with the following requirements:

- a. Has net asset of Rp. 200.000.000,- (two hundred million rupiah) at maximum, excluding land and building where the place of business is located or has annual sales of Rp.1.000.000.000,- (one billion rupiah) at maximum;
- b. Owned by Indonesian citizen;
- c. Independent, not a subsidiary or branch of company owned, controlled or affiliated directly or indirectly with medium business or up scale business;
- d. Individual business, non-legal business entity, or legal business entity, including cooperative;
- e. Has potential and business prospect to be developed;
- f. Has been engaged in business for a minimum 1 (one) year period;
- g. Non bankable.

After the above requirements are fulfilled, the mechanism of distribution of Partnership Program funds loan by State-Owned Enterprises to the development partner is carried out as follows:

- a. Prospective development partner submit borrowed funds application plan in order to expand his business to the Governing State-Owned Enterprises or Distributing State-Owned Enterprises or Distributing Institution, containing at least the following:
 - 1) Name and address of the business unit
 - 2) Name and address of the owner/management of the business unit
 - 3) Proof of identity of owner/management
 - 4) Field of business
 - 5) Business license or business certification from the authority
 - 6) Business performance development (cashflow, income and expense accounting, balance sheet or data reflecting financial position and business outcome)
 - 7) Business plan and funds requirement
- b. Governing State-Owned Enterprises or Distributing State-Owned Enterprises or Distributing Institution conducts evaluation and selection on the application submitted by the prospective Development partner;
- c. Eligible Prospective development partner complete the loan administration with the relevant Governing State-Owned Enterprises or Distributing State-Owned Enterprises or Distributing Institution;
- d. Granting of loan to the prospective development partner is set out in an agreement/contract containing at least:
 - 1) Name and address of the Governing State-Owned Enterprises or Distributing State-Owned Enterprises or Distributing Institution and the Development partner;
 - 2) Right and obligation of the Governing State-Owned Enterprises or Distributing State-Owned Enterprises and Distributing Institution and the Development partner;
 - 3) Amount and purpose of the loan;
 - 4) Terms and conditions of the loan (term of the loan, schedule of installment of principal and loan administration fee).
- e. Governing State-Owned Enterprises or Distributing State-Owned Enterprises or Distributing Institution is prohibited from lending to Prospective Development partner that is a Development partner of other Governing State-Owned Enterprises or Distributing State-Owned Enterprises or Distributing Institution.

Other obligation that must be fulfilled by eligible development partner in borrowing from the Partnership Program of the State-Owned Enterprises is to pay loan administration fee of 6% (six percent) per annum flat of the total amount of the loan (or otherwise determined). The same applies to loan granted based on sale and purchase principle, hence the margin projection shall equal to 6% (six percent), with a profit sharing ratio ranges from 10% (10:90) up to a maximum of 50% (50:50) for Governing State-Owned Enterprises (Regulation of the Minister of State-Owned Enterprises Number PER-05/MBU/2007 on Partnership Program between State-Owned Enterprises and Small Businesses and Community Development Program, 2007). Operational cost incurred during the distribution of the State-Owned Enterprises partnership program shall be financed by the loan administration fee, interest on deposit and or giro interest of the partnership program funds, which maximum amount shall be equal to loan

administration fee, interest on deposit and or giro interest of the partnership program funds of the current year.

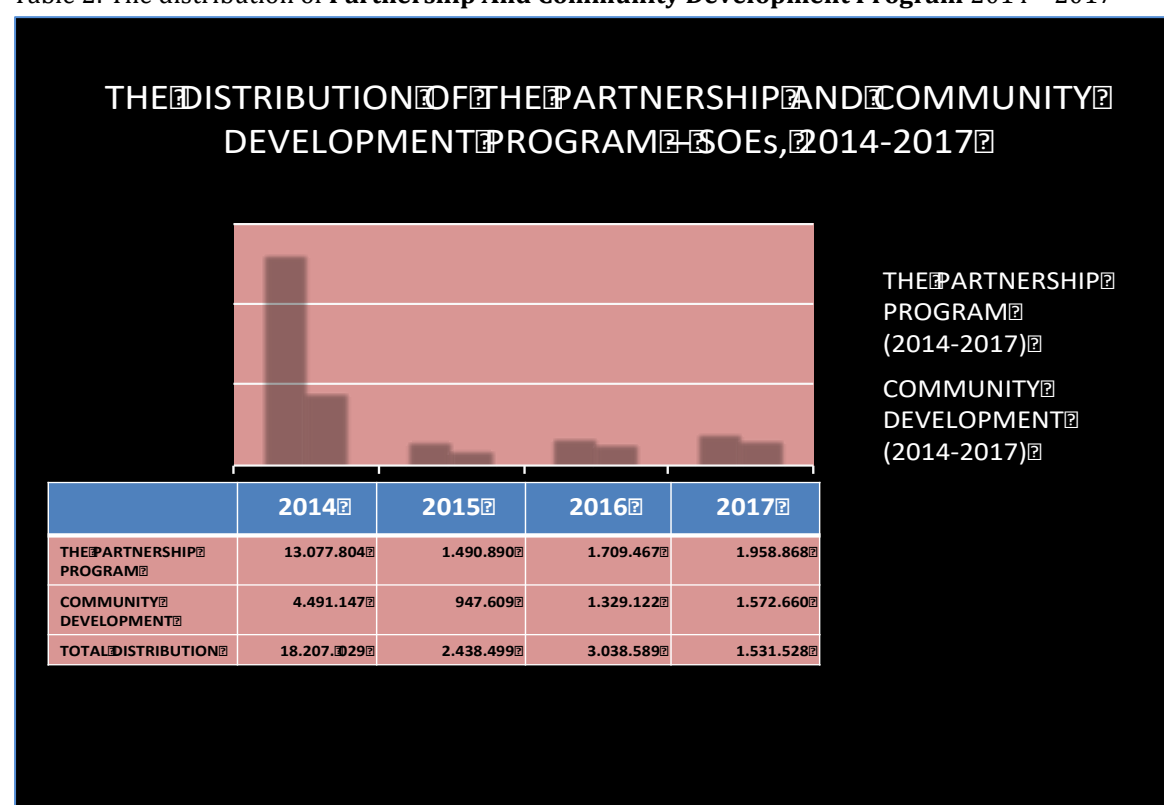
The distribution mechanism of Community Development Program in the form of assistance is as follow (Regulation of the Minister of State-Owned Enterprises Number: PER-20/MBU/2012 on Amendment to Regulation of State Minister of State-Owned Enterprises Number PER-05/MBU/2007 on Partnership Program between State-Owned Enterprises and Small Businesses and Community Development Program, 2012):

- a. Governing State-Owned Enterprises firstly conducts survey and identification in accordance with the condition and need in the business area of the local Governing State-Owned Enterprises;
- b. Implementation of the Community Development Program by the relevant Governing State-Owned Enterprises.

The operational cost incurred during the ditribution of the SOEs Community Development Program shall be financed by the Community Development Program funds, which maximum amount shall be 5% (five percent) of the distributed Community Development Program funds during the current year.

Based on the acquired data, **Partnership And Community Development Program** distribution in Indonesia until December 2017 has been implemented by 40 (fourty) SOEs. It means that 91% (ninety one percent) of the total number of SOEs exisiting at this time have implement **Partnership And Community Development Program** and 12 (twelve) SOEs (amounts to 9% (nine percent) have not yet implement **Partnership And Community Development Program**. The total amount of **Partnership And Community Development Program** funds that has been distributed in 2012 amounts to Rp 6.16 trillion (Six point sixteen trillion), consisting of Partnership Program funds of Rp 3.59 trillion (three point fifty nine trillion), and Community Development Program funds of Rp 2.57 trillion (two point fifty seven trillion). Therefore, the total amount of distribution of the SOEs PKBL Program until 2012 is estimated to reach Rp 25.76 trillion (twenty-five point seventy-six trillion), which has been revolvingly distributed to 790,417 (Seven hundred ninety thousand four hundred seventeen) development partners (*Kementerian BUMN Tahun 2017*). The realization of the distribution of **Partnership And Community Development Program** funds has increased from the previous year, as reflected from the following table :

Table 2: The distribution of **Partnership And Community Development Program** 2014 – 2017



Source: Ministry of State-owned enterprises by 2017, accessed through

In practice, problems in distribution of Partnership and Community Development Program are difficulties in applying for Partnership and Community Development Program and maldistribution of Partnership and Community Development Program to small businesses, so that Partnership and Community Development Program is deemed to be off-purpose. Limitation of human resources in managing Partnership and Community Development Program funds is also deemed to be one of the factors that hinder the distribution mechanism of Partnership and Community Development Program.

3. Control of Partnership and Community Development Program Implementation

Control of Partnership and Community Development Program implementation by SOEs in Indonesia is carried out internally as well as externally. Internal control is carried out by Commissioner/Supervisory Board of Governing State Owned Enterprises on the implementation and Partnership and Community Development Program target achievement which is the responsibility of the Governing State-Owned Enterprises Board of Directors and will be reported to the Minister of SOEs / General Meeting of Shareholders. Therefore, each Governing SOEs shall make a report on the Partnership and Community Development Program implementation in the form of quarterly report and annual report to the Minister of SOEs / General Meeting of Shareholders with a copy to the Commissioner /Supervisory Board. Hence, as internal control, each Partnership and Community Development Program in the form of lending and or aid for Partnership Program and or Community Development Program will be accounted by the Board of Directors of SOEs and its control will be carried out by the Commissioner. Accountability report of the Board of Directors of Governing SOEs that has been ratified by the Minister of SOEs will simultaneously gives release of responsibility (*acquite at de charge*) (Yani & Widjaja, 1999) to the board of directors of the Governing SOEs on the management and control of Partnership and Community Development Program by the Governing SOEs.

Furthermore, for external control on Partnership and Community Development Program implementation is performed by auditor, in this case auditor who audits the financial report of Partnership and Community Development Program implementation shall also be the auditor who audit the financial report of the Governing SOEs. It is expected that by this control, implementation and distribution of Partnership and Community Development Program funds shall be in accordance with the principles of accountability, proportionality, professionalism, openness and management of state finance, and the principle of financial audit transparently and on target (Wulandari & et al., 2024).

4. Critical Review Regulation and Concept Partnership and Community Development Program and Corporate Social and Environmental Responsibility by SOEs

After discussing the control mechanisms of the Partnership and Community Development Program, it is crucial to critical review regulation and concept CSR examine the differences between the traditional Partnership and Community Development Program framework and the newer Corporate Social and Environmental Responsibility (CSER) approach. The following table provides a summary comparison of these two frameworks:

Tabel: The Differences Partnership and Community Development Program and Corporate Social and Environmental Responsibility (CSER) by SOEs.

No.	Aspect	Partnership and Community Development Program	Corporate Social and Environmental Responsibility
1.	Obligation Status	Mandatory for SOEs, with a strong and clear legal basis.	Based on commitment, not entirely mandatory according to the interpretation of the new regulation.
	Legal Basis		Regulated by the Regulation of the Minister of SOEs No. PER-1/MBU/03/2023.

No.	Aspect	Partnership and Community Development Program	Corporate Social and Environmental Responsibility
2.		Regulated by Law No. 19/2003 Article 2 and Article 88(1), as well as the Regulation of the Minister of SOEs No. PER-09/MBU/07/2015.	
3.	Primary Objective	Empower communities and small and medium enterprises (SMEs), and support local socio-economic development.	Provide broader and measurable economic, social, and environmental benefits in line with the principles of sustainability (SDGs).
4.	Program Approach	Focuses on partnerships with SMEs and community development around SOEs.	Broader approach, focusing on education, environment, and micro-enterprise development.
5.	Fund Allocation	Clearly defined, with a maximum of 4% of the previous year's net profit. Regulated under Article 2(1.e) of Law No. 19/2003.	No clear percentage; fund allocation is adjusted based on "appropriateness and reasonableness." Regulated under Article 2(1) of PER-1/MBU/03/2023.
6.	Implementation Responsibility	Legally becomes the obligation of SOE management with strict internal and external supervision.	Executed based on corporate commitment; responsibility of SOE management and supervisory board, but with more flexible arrangements.
7.	Legal Implications	Provides better legal certainty and must be implemented by SOEs. Regulated under Article 88(1) of Law No. 19/2003.	Contains legal uncertainty, as the "commitment" is not interpreted as a strict obligation. Regulated under Article 2 of PER-1/MBU/03/2023.
8.	Scope	Specific to SME development and community empowerment around SOEs.	Broader, encompassing various aspects of development in line with SDG goals.

This table highlights the key differences between **Partnership and Community Development Program** and Corporate Social and Environmental Responsibility by SOEs, focusing on their legal foundations, objectives, and implementation responsibilities. As the table shows, **Partnership and Community Development Program** is a mandatory program with a strong legal foundation, while Corporate Social and Environmental Responsibility is more flexible and commitment-based, albeit with legal uncertainties. Subsequently, the Partnership and Community Development Programme was changed to the SOE Social and Environmental Responsibility Programme (TJSLB) and the issue was initiated since the Covid-19

Pandemic, the government, through the Ministry of SOEs, has changed the regulations governing SOEs' Partnership and Community Development Program several times. Most recently, through SOEs Minister Regulation No. PER-1/MBU/03/2023 (MR-2023) concerning the Special Assignment of Social and Environmental Responsibility Programmes of State-Owned Enterprises, known as "BAKTI BUMN". Where the "BAKTI BUMN" Program or SOEs-CSER is a company's commitment to sustainable development by providing benefits to the economy, social, environment and law and governance with principles that are more integrated, directed, measurable impact and accountable and are part of the company's business approach. The SOEs-CSER programme aims to provide benefits for economic development, social development, environmental development, legal development and governance for the company, contribute to the creation of added value for the company with principles that are integrated, directed and measurable in impact and accountable, foster micro and small businesses to be more resilient and independent and communities around the company.

Through MR-2023, the implementation of SOEs-CSER programme is transformed through 5 (five) main priorities, focusing on impact, improving governance, utilising technology, increasing employee engagement and increasing collaboration. The implementation of SOEs-CSER is also orientated towards achieving the 17 (seventeen) Sustainable Development Goals (SDGs) by being guided by the 7 (seven) Core Subjects of ISO 26000 as a Global Standard in the implementation of CSR. Furthermore, SOEs-CSER programmes focus on 3 (three) priority areas, namely education, environment and micro and small business development. Thus, SOEs-CSER is prioritised to optimise the participation of State-Owned Enterprises to micro and small businesses, which are provided in the form of loans.

Furthermore, the implementation of SOEs-CSER programmes is carried out in the form of financing for micro and small enterprises and/or assistance and/or other activities, including coaching. The implementation of the SOEs-CSER Programme for financing micro and small enterprises can specifically form the MSE Funding Programme. Meanwhile, the implementation of the SOEs-CSER Programme in the form of assistance and/or other activities is carried out by prioritising the focus on education, the environment, and the development of micro and small enterprises or other policies determined by the Minister. The Board of Directors, in optimising the implementation of the SOEs-CSER Programme in the form of assistance and/or other activities, may cooperate with other SOEs, subsidiaries of SOEs, and other SOEs.

The Board of Directors in optimising the implementation of the SOEs-CSER Program in the form of assistance and/or other activities may cooperate with other SOEs, subsidiaries of SOEs, affiliated companies of SOEs, legal entities established by SOEs for social and humanitarian purposes, business entities and/or other legal entities. The Micro Small Enterprises Funding Program is carried out in the form of providing working capital in the form of loans and/or sharia financing with the amount of loans and/or sharia financing for each micro and small business of a maximum of IDR 250,000,000.00 (two hundred and fifty million rupiah). Furthermore, for additional loans in the form of loans and/or sharia financing used to finance short-term needs for a maximum of 1 (one) year to fulfil orders from micro and small business partners with a maximum amount of IDR100,000,000.00 (one hundred million rupiah). As for working capital provided in the form of loans, the amount of administrative services is 3% (three per cent) per year of the initial loan balance of the year, with a flat interest rate equivalent to 3% (three per cent) per year of the initial loan balance of the year or other provisions stipulated by the Minister, with a maximum loan term/tenor of 3 (three) years. As for financing in the form of sharia, then the loan is given based on the principle of sale and purchase, the projected margin generated is equal to the margin of administrative services or the principle of profit sharing where the profit sharing ratio for SOEs is ranging from 10% (ten percent) to a maximum of 50% (fifty percent) based on the agreement. Furthermore, the operational expenses of the SOEs-CSER programme are borne by the SOEs. Meanwhile, the cost of providing guidance to micro and small enterprises is part of the cost of the SOEs-CSER programme.

The implementation of SOEs-CSER is the full responsibility of the Board of Directors, then the Board of Directors evaluates the implementation of the SOEs-CSER Programme to measure performance and the achievement of benefits both to the SOEs and to the environment. Supervision of the implementation of the SOEs-CSER programme is carried out by the SOE's Board of Commissioners/Supervisory Board. Each SOEs

is required to prepare a financial report and the implementation of the SOEs-CSER programme. The implementation of the SOEs-CSER Programme is reported in periodic reports and annual reports. The annual MSE Funding Programme financial statements must be audited by a public accounting firm separately from the audit of the SOE's financial statements prepared in accordance with financial accounting standards. Furthermore, the Board of Directors establishes an SOEs-CSER Committee to map and prepare the SOEs-CSER Programme. The committee is formed at the SOEs holding company and SOEs level. The SOEs-CSER Committee functions to coordinate between units/directorates to formulate objectives and guidelines for the implementation of the SOEs TJSL Programme, mapping and preparing the SOEs-CSER Programme and assisting the Board of Directors in evaluating the implementation of the SOEs-CSER Programme.

Based on these regulatory changes, it can be said that the birth of MR- 2023 still contains weaknesses where the concept of SOEs-CSER actually imitates the model of the Company's CSER concept for Limited Company (Ltd). Where the definition of SOEs-CSER is defined as 'the commitment of SOEs ...'. And the purpose of SOEs-CSER is to continue to create corporate relationships that are harmonious, balanced, and in accordance with the environment, values, norms, and culture of the local community. Thus, the definition and purpose of SOEs-CSER is material in the science of legislation as a general definition (*begripsbepalingen*), which serves as a reference for arrangements in other laws and regulations. This concept is very different from the concept of Partnership and Community Development Program, which has been implemented by SOEs since the beginning of their existence based on Law No 19 of 2003 concerning SOEs in conjunction with MR-2015, where 'commitment' in the concept of SOEs-CSER is considered as not an obligation that must be carried out by SOEs.

This is clearly a formulation that is inconsistent, unsynchronised (*contradictio in terminis*), overlapping and unclear rules that can lead to legal uncertainty and is considered contrary to the principle of fair efficiency in the principle of legislation. Therefore, it can be said that materially the content of the SOEs-CSER provisions in MR-2023, is contrary to the 1945 Constitution as the Indonesian constitutional law, especially Article 28D paragraph (1) and Article 28I paragraph (2) of the 1945 Constitution. Similarly, based on meaning, the term SOEs-CSER commitment in no way indicates an obligation imposed by law on SOEs. This is because, according to an analogical interpretation, a commitment always comes from the one who will do it (SOEs), so that if the commitment is then determined as an obligation, then it no longer comes from the one who will do it (SOEs) which is voluntary, but from outside the SOEs that does it which is mandatory, which is in stark contrast to the concept of obligation in SOE's Partnership and Community Development Program as a mandatory obligation.

Hence, in substance, MR-2023 is overlapping with the previous regulation of SOEs Partnership and Community Development Program, where according to the author, the regulation of SOEs obligation to carry out SOEs-CSER still has weaknesses, this can be seen in the programmes that are regulated to be broader and not specific, which is contrary to the aims and objectives of the SOEs itself. Similarly, the budget for SOEs-CSER is not clearly regulated because it must pay attention to 'Reasonableness And Fairness', which has an ambiguous meaning if not clearly explained in the regulation. The phrase 'Reasonableness And Fairness' can lead to broad interpretations and is even prone to misappropriation by SOEs in implementing CSER, even in the news often the allocation of SOEs-CSER funds is misused for other interests that are not in accordance with the purpose and objectives of SOEs-CSER, so that the implementation of SOEs-CSER is considered ineffective and provides legal certainty in its application. This means that the phrase reasonableness and fairness can be subject to multiple interpretations; an SOEs may not implement SOEs-CSER as mandated in the regulation, because it depends on the financial capacity of the SOEs and the potential risks of the SOEs itself. Therefore, if the SOEs considers that it is not reasonableness and fairness, then the company does not need to fulfil its obligation to implement SOEs-CSER. The implication of this is that the obligation to carry out SOEs-CSER by legislation can lead to the fulfilment of the obligation.

The shift from Partnership and Community Development Program to Corporate Social and Environmental Responsibility (CSER) has introduced significant changes to the way SOEs approach Corporate Social Responsibility. To better understand these changes, it is essential to analyze real-world examples of CSR initiatives carried out by SOEs during the COVID-19 pandemic. During the COVID-19 pandemic, Pertamina

carried out Corporate Social Responsibility (CSR) initiatives aligned with Sustainable Development Goals (SDGs) and Environmental, Social, and Governance (ESG) principles. These initiatives included programs to support micro and small enterprises (MSEs). To help MSEs adapt, Pertamina's MSE Funding Program facilitated their transition to digital platforms through webinars and training on using social media and e-commerce, which significantly boosted their revenues. For example, AnnBbaby in Bali achieved monthly earnings of IDR 20-25 million, while Denara Duta Mandiri's online sales reached IDR 120 million (Pertamina, 2021).

In addition, state-owned Telkom Indonesia also plays an important role in combating COVID-19 by offering digital services and empowering small and medium enterprises (SMEs). Their initiatives include providing free internet access in public places, supporting distance learning for students, and offering digital training for MSEs to adapt to online business models ("Peran Telkom Atasi COVID-19: Sediakan Layanan Digital-Berdayakan UMKM," 2020/"Telkom's Role in COVID-19: Provide Digital Services-Empower MSMEs," 2020). These efforts are part of Telkom's CSER strategy, which aims to improve digital literacy and support people's economic resilience during the COVID-19 pandemic, which has caused many businesses, including Micro, Small and Medium Enterprises (MSMEs), to experience difficulties and even go out of business.

Likewise, to support these businesses, PT. PAL Indonesia (Persero), one of the state-owned companies in the maritime industry (<https://www.pal.co.id/dewan-direksi-3/>), provides revolving fund assistance through the Partnership and Community Development Programme. One of the beneficiaries is Mutiara Ikan, owned by Mr Fauzil Khollas in Gresik, East Java. Established in 2008, Mutiara Ikan grew its business with bank loans, but later switched to the Partnership and Community Development Programme due to lower interest rates (PT PAL Indonesia, 2021). Despite facing challenges during the pandemic, its business remained stable and joined the Partnership and Community Development Program in May 2021, thus benefiting from favourable terms.

Pertamina's initiatives, particularly the MSEs Funding Programme, are closely aligned with the framework of the Partnership and Community Development Programme. The focus on empowering small businesses and providing direct financial assistance reflects the key objectives of the Partnership and Community Development Programme. Similarly, Pertamina's success in increasing SMEs income during the pandemic underscores the effectiveness of its legally mandated Partnership and Community Development programme approach, which offers clear guidelines and a strong governance structure. On the other hand, Telkom Indonesia's CSR activities during the pandemic demonstrate a shift towards the broader objectives of the CSER framework. By focusing on digital literacy and providing broad community support, Telkom's initiatives align with CSER's emphasis on sustainability and holistic community engagement. This shift highlights the flexibility and potential broader impact of CSER, although it also raises questions about the legal uncertainties and governance challenges associated with a commitment-based approach.

A comparison between these examples reveals that while the broader scope of CSER allows for more diverse and innovative CSER strategies, the clear mandate of the Partnership and Community Development Programme framework still provides a solid foundation for effective CSER implementation. Pertamina's adherence to Partnership and Community Development Programme principles during the pandemic demonstrates the strength of its legally mandated approach, while Telkom's broader CSER initiative shows the opportunities and challenges of adapting to a newer framework. While CSER offers flexibility and a more comprehensive approach to sustainability, the reliance on the principles of the Partnership and Community Development Programme during the crisis shows that legal clarity and strong governance structures remain essential for effective CSER implementation. Going forward, it will be important for regulators and SOEs to find a balance that capitalises on the strengths of both legal frameworks and concepts. In conclusion, the examples illustrate both the challenges and successes that SOEs faced in balancing Partnership and Community Development Program legal certainty with CSER's broader scope. While CSER offers flexibility and a more comprehensive approach to sustainability, the reliance on Partnership and Community Development Program principles during a crisis suggests that legal clarity and strong governance structures remain crucial for effective CSR implementation. Going forward, it will be important for regulators and SOEs to find a balance that leverages the strengths of both frameworks.

D. Conclusion

Based on the above analysis, it can be concluded that, in principle, the regulation and implementation of the Partnership and Community Development Program and SOEs-CSER as legal obligations have been effectively regulated and implemented by the governing State-Owned Enterprises. However, in practice, there are still weaknesses in the regulation and implementation of the Partnership and Community Development Program. Therefore, to improve the regulation and implementation of the Partnership and Community Development Program, it is expected that regulators, the government, and State-Owned Enterprises should jointly commit to implementing the Partnership and Community Development Program and promptly revise the regulations concerning State-Owned Enterprises, particularly regarding sanctions for those that do not implement the Partnership and Community Development Program. These revisions should consider the recommendations and inputs discussed in this paper.

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