

Role of Legal Consultants Education on Corporate Social Responsibility and Social Impact

Sahal Afhami¹

Abstract

The purpose of this study was to examine the role of corporate legal consultant education (ECLC) on Corporate Social Responsibility which has an impact on social life. This study uses a normative legal study approach. Namely the statutory regulations Statute Approach, the conceptual approach, and the case study approach as stipulated in the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, Law of the Republic of Indonesia Number 40 of 2007 regarding Limited Liability Companies, Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies, Regulation of the Minister of Law and Human Rights Number 14 of 2020, and Law Number 13 of 2011 concerning Handling of the Poor. Based on the literature study, it is revealed that corporate legal consultant education (PHKP) is very important for companies that practice CSR. It is believed that the ECLC can provide a basis for thinking and acting for business actors in line with the prevailing laws and regulations in Indonesia. Skills in communicating and making the right decisions are beneficial for companies in establishing reciprocal relationships from social bonds with the community. Especially to avoid social conflicts related to ulayat land, customary permits, and socio-economic problems. These findings found that current regulations still pose a dilemma in the definition and practice of CSR. The expected implication is that through the role of ECLC, the company can achieve a balance or integration of economic, environmental and social problems. And at the same time can meet the expectations of stakeholders. Companies must be guided by the triple bottom lines (profits, people, and plans and consider the benefits of ECLC in CSR practices. The government needs to support the socialization of corporate legal consultant education and examine more deeply the regulations on Limited Liability Companies in order to contribute to the economic development of local communities and the wider community.

Keywords: *legal, education, consultant, corporate social responsibility, social impact.*

Introduction

The reciprocal relationship between communities and company activities is an important part of sustainable development. Not without reason, the smooth development of a country's economy is based on the responsibility of stakeholders. To realize the social role in development, companies have substantially corporate social responsibility. This is an opportunity to achieve a balance or integration of the economy, environment and fulfill stakeholder expectations. With the issuance of the Republic of Indonesia regulation in Law Number 40 of 2007 concerning Limited Liability

¹ Dr. Faculty of Law, Universitas Darul Ulum Jombang Indonesia, sahalafhami@undar.ac.id

Companies, several new provisions must be recognized by executives, decision-makers, and legal practitioners in good corporate social responsibility practices. This is considered very relevant considering that many rights and obligations must be carried out sustainably by carrying out business activities in a Limited Liability Company. However, in practice, Corporate Social Responsibility (CSR) often intersects with regulations and the surrounding community.

Developing countries are increasingly promoting CSR discourse. Hence there has been a shift to human capital development. The relationship between state-level social trust and firm-level financial performance emphasizes CSR's role as a mediator (Khan, Lockhart, & Bathurst, 2021). In a community environment, strong social beliefs, individuals, organizations are expected to work well together and behave honestly. Thus, social interactions are guided by belief norms and a willingness to trust others (Jung & Im, 2020). Therefore, companies must meet social trust norms by engaging in socially responsible activities and having a positive effect on the company's financial performance.

The literature that discusses corporate social responsibility considers strategic efforts that support positive impacts on economic, social, and environmental orders (Khan et al., 2021; Rothenberg, Hull, & Tang, 2017). The strategic effort in question includes legal studies on legal consultant education in supporting CSR practices in Indonesia. Recent studies reveal the role of legal education in public sector practices (Abidin, Suryanto, & Utami, 2020) and CSR practices on corporate sustainability performance (Khan et al., 2021; Bolay & Knierzinger, 2021).

Previous research has explained that legal consultant education, better known as corporate advocate education, is considered a noble profession because it bridges the company and the community's interests. A person who received a legal consultancy education and worked as an advocate has an obligation to uphold human rights (Utomo, 2018). Therefore, legal education institutions like this can affect the economic prosperity of a country (Motilewa et al., 2019). It is hoped that a legal education institution will increase the number of stakeholders who will learn and understand the importance of ethics education, human rights, CSR, and sustainability (Ajaps & Obiagu, 2020; Christensen, et al., 2007; Honegger, 2020).

The education of corporate legal consultants that stakeholders have had the potential to be superior in dealing with CSR practice problems. This possibility occurs because of the opinion of company professionals such as CEOs and company managers who understand the company's legal problems that can solve legal problems that occur (Sitepu, Hutagalung, & Leonard, 2020). This is in line

with legal professional organizations in Indonesia. In explaining the Bylaws of the Capital Market Legal Consultants Association of 2016, article 2 concerning the Purpose and Functions, it is explained that conceptually the Association of Capital Market Legal Consultants (HKHPM) plays a role in encouraging educational activities. Previous legal studies stated that it is important to collaborate between advocates of professional organizations and universities to implement Advocacy Special Education with a standard curriculum in Indonesia to improve corporate legal skills (Utomo, 2018).

Utilizing the services of a legal consultant is often seen as a way to solve company problems. In fact, the role of legal consultants has limitations in influencing stakeholders. Human resource legal skills with a corporate law education have excellent potential in the global legal market (Silver, 2011). Other literature states that organizing advocacy education specifically for Managers can affect shareholder value and have implications for sustainable development (López-Pérez, Melero, & Javier Sesé, 2017) and support the promotion of corporate governance social responsibility reporting (Clune & O'Dwyer, 2020). Unfortunately, business professionals have different views about corporate responsibilities and obligations even though business professionals need to keep up with legal changes in their practice and business environment (Spoor, 2019).

Departing from this problem, this researcher expands the study of laws and regulations regarding legal consultant education and their involvement with CSR practices in Indonesia. The novelty in this research is to offer legal insights about the education of corporate legal consultants that impact society. This study was not found much from previous research. This study also investigates laws and regulations regarding the education of corporate legal consultants and CSR practices because previous studies have different views on the education of legal consultants on CSR practices.

Another consideration is that today's society has low levels of trust and low expectations of reputation and legitimacy due to various social scandals (Mueller & Theuvsen, 2014). As a result, the company's reputation and brand image are not good. It is important to communicate targeted CSR practices from a legal consultant's education point of view. So that public trust increases (Jung & Im, 2020). Comprehensive knowledge of economic instruments and methods in the legal aspect has become an obligation for business actors from the demands of the global economy. This is to know the national law in the scope of statutory regulations and the needs in CSR practice. Therefore, it is essential to conduct a legal review of the educational role of legal consultants for the actions of companies that want to carry out CSR practices. By understanding the regulation of

Advocate education and its benefits, stakeholders are not only able to get feedback but also be able to support sustainable development. Other literature states that government regulatory support has a positive impact on CSR practices and has an impact on sustainable development (Lamarche & Bodet, 2018; Rose & Rose, 2019)). It is hoped that understanding the existing legal rules can support the socialization of law, CSR practices, and existing legitimacy in Indonesia. Based on the background of this problem, the researcher intends to dig deeper based on legal analysis about the role of legal education (in this study, the researcher focuses on the role of corporate legal consultant education or advocate education) on CSR practices and social impacts.

Research Questions

This study investigates the legal rules of corporate legal consultant education and CSR practices in Indonesia that have a social impact. From the background of the problems that have been started, the researcher examines two problem formulations that are considered relevant to this research, namely as follows:

1. What is the role of Government Regulations related to the practice of Corporate Social Responsibility in Indonesia?
2. What is the Role of Corporate Legal Consultant Education on Corporate Social Responsibility and its Impact on Social Life based on government regulations ?

Literature Review

Legal Education

In a democratic social system supported by the principle of the rule of law, legal education is a training of skills and professional values that are a source of development (Alviar, 2008; Bekele, & Ago, 2020; Gerst & Hess, 2009; Strunc, 2019), regulation, and law enforcement (Cracknell, 2017). Whether in realizing human resources who are experts in the field of law or various thoughts on legal substance, public interest, and improvement and administration of law. But to achieve this role, it is necessary to review the state of legal education that makes it possible or does not support the implementation of that role (Darolia, 2020; Strunc, 2020). Putting and realizing legal education as a subsystem of the legal system is very important and fundamental. This approach allows legal education to be integrated and functional, both theoretically and practically, with all components

of the legal system consisting of legal rules, law administrators, legal professionals, legal education, and lawmakers (Lasswell & McDougal, 1942).

Through legal education, legal experts produce legal experts who see the ins and outs of corporate law rules, law enforcement, and fill legal institutions and participate in creating and developing laws through legal teachings and legal analysis. It is essential to understand the rule of law and the basis of legal objectives in depth so that there is no imbalance between legal education and the legal profession (Edwards, 1992). The ups and downs of legal education are also based on the quality of the teaching (Minzner, 2012). More in Meyer, Strietholt, & Epstein (2018) explains that three abilities are useful when receiving legal education, namely providing legal knowledge, solving legal problems from the knowledge of the law that is mastered, and the ability to make choices from existing legal rules.

Corporate legal consultant education, better known as company advocate education, focuses on providing advice and/or the ability to carry out non-litigation duties or provide legal services outside the court (Utomo, 2018). Legal consultant education is based on integrity and morals, good faith, and fairness which are placed as development or renewal of legal education (Langdon & Sytsma, 1978). To get a legal consultant education does not have certain requirements, as long as you have a legal background and have specific experience in certain areas of law (Panjaitan et al., 2020). Literally, people who have received a legal consultancy education have the sharpness of analyzing legal problems and conducting legal research. So, it is essential to master the substance of the law. It is further explained that an advocacy organization can organize engagement to promote corporate social and environmental accountability to promote corporate social responsibility reporting and management practices (Clune & O'Dwyer, 2020)

The literature states that the role of legal consultant education is for development and law enforcement for sustainability, facing business competition, and increasing expertise in law. This education can build supervisor-advocate behavior oriented towards social justice and healthy legal practices (Anand & Hsu, 2020; Lund, Wilbur, & Kuemmel, 2020). As with legal education in general, legal consultant education must deconstruct matters and methods related to legal rationality, structuring, formulation, and bureaucratization. This educational attention focuses on controlling regulations, structures, and procedures (Spoor, 2019).

Corporate Social Responsibility

Corporate Social Responsibility is an ongoing commitment by the business world to act ethically and contribute to the economic development of the local community or the wider community, along with improving the standard of living of workers and their families (Nath et al., 2019). The study states that how customer involvement in CSR initiatives leads to greater CSR participation. The findings explain that there is a positive relationship between customer CSR perceptions and CSR participation intentions. This relationship is more visible when CSR's credibility is higher than when the credibility is low (Hur, Moon, & Kim, 2020). CSR is implemented as a way for a company to achieve balance or integration of economic, environmental, and social problems while fulfilling the expectations of stakeholders. CSR targets three things, namely profits, people, and plans or what is known as the triple bottom lines (Suharto, 2005).

The benefits of CSR include, “a) winning new business; b) enhanced relationship with stakeholders; c) attracting retaining, and maintaining a happy workforce; d) media interest and good reputation; e) access to funding opportunities; f) enhancing your influence in the industry; g) differentiating yourself from the competitors; h) saving money on energy and operating costs, and i) increase in customer retention (Zulkifli, 2017).” From a management perspective, CSR compliance can risk being exposed to the public by third party organizations, which can negatively affect its market share. Several factors carried by the CSR strategy affect company performance, such as risk exposure, competition, and premium costs. The findings suggest that CSR-compliant operations are carried out either when the risk of exposure is high enough or when the cost premium is low (Bian et al., 2021).

The literature reviews the importance of disclosing corporate social performance (Wang, Hsieh, & Sarkis, 2018). Several factors drive CSR disclosure in developed and developing countries: company size, industrial sector, profitability, and good corporate governance mechanisms. External factors such as political, social, and cultural situations influence CSR. In large countries, the concern of stakeholders such as regulators, shareholders, creditors, investors, and environmentalists, and the media is considered to have contributed to CSR disclosure. In developing countries, most CSR reporting is influenced by external forces or strong stakeholders such as international buyers, foreign investors, and international regulatory bodies (Ali, Frynas, & Mahmood, 2017).

Method

Research Design

The research design uses normative legal research or doctrinal law. Normative legal research methods are used to find legal rules, legal principles, and legal doctrines. Doctrinal research defines characteristics using reasoning and analysis of the rule of law (Chynoweth, 2001). The aim is to answer certain legal issues generally written in statutory regulations and cases. This research is focused on corporate consultant education and the context of Corporate Social Responsibility. This research design makes it possible to find relevant legal rules and examine which rules to apply in situations facilitated by the existence of these legal doctrines. This study describes legal standards in Indonesia, which are supported by the literature.

The steps in the research design carried out refer to the qualitative approach of Krippendorff (2018), in which the analysis process is carried out by identifying and formulating analysis objectives, understanding conceptually, coding, and referencing the study of character values objectively and systematically. The aim is to make valid inferences on research results based on a normative legal context.

Data and sources of data

The data source of this research comes from secondary data. Types of documents derived from primary legal materials consist of: a) Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System; b) Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies; c) Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies; d) Regulation of the Minister of Law and Human Rights Number 14 of 2020; and e) Law Number 13 the Year 2011 concerning Handling of the Poor. Secondary data sources from secondary legal materials consist of legal materials that explain primary legal materials obtained from literature studies in the form of literature related to the problem's background. Data sources and evaluations are presented in table 1.

Table 1.*Document type*

Theme	The secondary data	Destination
Legal consultant education	<ol style="list-style-type: none"> 1. Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System 2. Main Agenda of Bylaws and code of ethics of the Consultant Association Capital Market Legal Entity (HKHPM) 3. HKHPM Decree No. Kep. 01/HKHPM/2005 concerning Standards for Capital Market Legal Consultants 4. Law Number 13 Year 2011 Concerning Handling the Poor 	The data evaluation aims to investigate the rule of law regarding the education of corporate legal consultants in Indonesia
Corporate Social Responcibilty	<ol style="list-style-type: none"> 1. Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies 2. Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies 3. Regulation of the Minister of Law and Human Rights Number 14 of 2020 	The purpose of evaluating the data is to investigate the legal rules of CSR practices carried out by companies in Indonesia

Data Collection

Data collection was carried out to ensure all research information was carried out by the research analysis unit, namely documents on legal regulations for legal consultant education and CSR legal rules.

Data collection on research questions was carried out by examining the legal rules relevant to the research theme. The collection criteria for RQ1 are laws and regulations that examine legal consultant education. Meanwhile, the RQ2 criteria are laws and regulations that examine CSR practices. The coding system that researchers apply considers 1 for the data code [1], considering 2 for the data code [2], and so on.

Data was determined based on themes and unit analysis collected from documents. Question 1 presents theme 1 in several analysis units consisting of 4 data codes [1,2,3, & 4]. And question 2 displays theme 2 in 10 data codes [5,6,7,8,9,10,11, 12, 13, & 14].

The data collection process is necessary to ensure that the data that has been collected can describe the characteristics of the content clearly and accurately (Krippendorff, 2018). Data collection uses normative legal analysis as presented in table 2.

Table 2.*Data Collection*

Theme	Primary legal data sources		Indication RQ	Code data
Corporate Responcibility	Social	1. Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies	RQ 1	1
		2. Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies		2,3
		3. Regulation of the Minister of Law and Human Rights Number 14 of 2020		4
Legal consultant education		1. HKHPM Decree No. Kep. 01/HKHPM/ 2005 concerning Standards for Capital Market Legal Consultants	RQ 2	5,6,7
		2. Main Agenda of Bylaws and code of ethics of the Consultant Association Capital Market Legal Entity (HKHPM)		8,9
		3. Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System		10,11,12
		4. Law Number 13 Year 2011 Concerning Handling the Poor		13,14

From table 2, it is explained that there are two themes studied, namely 1) the rule of law for CSR practice and 2) Education of Legal Consultants. Of the two themes, there are fourteen coded data. The coded data is also supported by various previous studies. CSR consists of three legal rules with four codes. Legal consultant education consists of 4 legal sources with 10 codes. The data is then sequenced in analysis to investigate the rule of law regarding the education of legal consultants and CSR practices.

Data Analysis

Data analysis in this study refers to doctrinal analysis or the rule of law analysis. In common law jurisdictions, the rule of law can be found in statutes (Chynoweth, 2001). In this study, the doctrine of consideration is advocacy law and CSR.

In data analysis using a qualitative approach from Krippendorff (2018). The data analysis procedure works by formulating analysis objectives, conceptualizing them, creating coding sheets, and referencing studies of character values objectively and systematically. The final step is to interpret the data obtained based on the formulation of the problem and the data that has been collected.

The doctrinal analysis begins by finding the relevant legal code from at least a few references to guide the initial research code. The doctrinal analysis consists of two units of analysis, namely Corporate Social Responsibility (CSR) and corporate legal consulting education (Advocate education). The data analysis technique for answering RQ1 and RQ2 consists of seven steps, namely 1) converting documentary data sourced from statutory regulations into the written text; 2) determine the appropriate unit of analysis based on the theme and code of each unit of analysis that the researcher has made; 3) establish coding guidelines in the form of category names, coding, and rules; 4) determine and check the coding of the three analysis units; 5) testing and checking the consistency of the coding system; 6) looking for answers that are in accordance with the theme of the statutory regulations; and 7) draw relevant conclusions and present a reconstruction of the meaning of the findings.

Findings and Discussion

Government Regulations related to Corporate Social Responsibility (RQ1)

Based on the results of the analysis of documentation data, the basic legal rules regarding corporate social responsibility, especially for Limited Liability Companies in Indonesia, are contained in three laws and regulations, namely 1) Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies, 2) Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies, and 3) Regulation of the Minister of Law and Human Rights Number 14 of 2020. It is explained that CSR functions as non-formal law and important legal principles that serve as part of a set of guiding values many actions in CSR (Buhmann, 2006).

In the Regulation of Law Number 40 of 2007 concerning Limited Liability Companies, it is found that the problems that occur in the CSR program do not necessarily originate from good intentions to advance the community and the surrounding environment. If identified based on previous literature studies on CSR issues, various problems are found at the realization stage.

First, The legal aspects both abstractly and the definition as regulation affect the substance, implementation, and communication of CSR to stakeholders. This can be seen clearly in Law Number 40 of 2007 concerning Limited Liability Companies, article 74 (1) of the Limited Liability Company Law, considering data 1.

- (1) “Companies that carry out their business activities in the field and/or related to natural resources are required to carry out Social and Environmental Responsibility.”

In the law, it is clearly stated that companies have an obligation to implement CSR practices. However, the legal regulations in these laws and regulations that emphasize the company's obligation to implement CSR in Indonesia do not include the imposition of the firm and coercive sanctions. Previous literature states that the application of Law Number 40 of 2007 has generated significant debate about CSR, both voluntary and mandatory. CSR rules in Indonesia are considered to confuse the substance and procedure (Waagstein, 2011)

Second, Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies as the implementation regulation of article 74 of the Law on Limited Liability Companies Number 40. Article 4 paragraph (1), considering data 2.

- (2) “The Board of Directors carries out social and environmental responsibility based on the Company's annual work plan after obtaining approval from the Board of Commissioners or the GMS by the Company's articles of the association unless otherwise stipulated in the laws and regulations.”

If the legal provisions regarding CSR practices are violated, then the sanctions will be imposed in accordance with the laws and regulations of Article 74 paragraph (3), considering data 3.

- (3) “Companies that do not carry out the obligations referred to in Article 3 that do not carry out social and environmental responsibility are subject to sanctions by statutory provisions.”

This Law Number 40 concerning Companies does not clearly regulate the sanctions imposed on companies that do not carry out social and environmental responsibility. Both administrative sanctions and civil sanctions. Government regulations on CSR practices and sanctions do not guarantee a better level of disclosure. In this case, structural elements are needed to accompany legislation changes (Luque-Vílchez & Larrinaga, 2016). However, the Government has threatened to impose sanctions on companies that do not carry out CSR practices properly. This is because many communities around industrial estates live in poor conditions and experience low health levels due to environmental pollution.

The most companies have an awareness of the importance of carrying out their CSR obligations. Companies in this group are aware that their results have an important correlation with the surrounding environment. But unfortunately, the means for channeling this awareness are limited.

The company wants to provide CSR, but the community around the environment is not ready to manage the CSR assistance. This causes many companies to carry out their CSR obligations far outside their territory. Therefore, it is essential to establish cooperation between local governments and companies. For example, CSR practices are carried out in the Suku Anak Dalam community in Jambi province. The government to improve the economy in this community was not entirely successful. So that the cooperation with the CSR of PT. Pertamina EP Asset Field Jambi. The findings show that this collaboration brings big changes to the community (Effendi & Purnomo, 2020).

Third, to support human rights in Indonesia, Regulation of the Minister of Law and Human Rights Number 14 of 2020 describes the external potential related to CSR, considering data 4.

- (4) “The budget limitations that exist in the Correctional Work Unit in supporting the procurement of facilities and infrastructure to achieve work plans can be pursued by collaborating with third parties through the CSR program.”

Legal regulations explain the strategy of collaborating with third parties through the CSR program. However, CSR laws are often not well-targeted. The presence of the industry in certain areas is quite high, especially in the city center. Due to the large potential of CSR, CSR management agencies have sprung up offering cooperation. In practice, however, these institutions cannot be fully accounted for their dedication. This resulted in the CSR program not being on target. The study states that external stakeholders influence the level of CSR disclosure in the Indonesian context, but pressure from external stakeholders is generally weak (Ramadhini, Adhariani, & Djakman, 2020).

Fourth, Although it has external potential, unfortunately, both the Limited Liability Company Law and Government Regulation number 47 Taun 2021 as implementing regulations do not specifically regulate the minimum amount of funds donated for CSR programs. Article 74 paragraph (2) of Law Number 40 the Year 2007 only stipulates that the CSR program is a Company obligation that is budgeted and calculated as a Company expense, the implementation of which is carried out with due observance of legal compliance fairness. Furthermore, related to the financing of CSR implementation in Indonesia, it seems that it is regulated by regional regulations where the company is located. For example, the East Kalimantan Provincial Regulation Number 3 of 2013 concerning Limited Liability Company Social and Environmental Responsibilities and the Partnership and Community Development Program. Article 23 paragraph (1) Number 3 of 2013

regulates that the financing for the implementation of CSR practices is allocated 3% of the company's net profits each year. Previous studies have explained that the CSR Law in Indonesia has provided a mechanism for distributing corporate wealth or resources for local governments to support local community welfare programs (Zainal, 2019) .

It seems that the synergy between industrial entrepreneurs and the government is not optimal, so that the direction and targets of CSR are not well planned. If this is the case, then the CSR program is more than just a name formality so that the company is seen as having fulfilled one of its obligations. However, CSR is nothing more than just a corporate social service activity for the community at the actual level of reality. There is no ongoing assistance or coaching (Retnaningsih, 2015). As a result, social activities are carried out more sporadically without clear and definite targets (goals).

According to Zulkifli (2017), company involvement in the CSR program is motivated by several benefits. **First**, reputation management. To be successful, any business that relies on stakeholder relationships is not just customer-focused. When the relationship between the company and stakeholders increases, stakeholders' potential support to the company and its strategic objectives increases. Several leading companies produce reports on their environmental, social, and ethical performance to communicate CSR activities to stakeholders. These activities enhance stakeholder relationships and facilitate increasing market value. **Second**, risk management. All businesses have risks and assess the level of risk that is most appropriate for that business risk. Risk management has a major influence on the market value of the company in the long run. Some companies adopt the term risk, which also refers to social and environmental problems. Companies that combine risk and opportunity with continuity in the internal risk assessment process may have the opportunity to manage risk more effectively than those that do not. **Third**, job satisfaction. As a development, companies most likely depend on technology. However, the company also depends on its employees and good relations with stakeholders to run its business. Therefore, understanding the values of workers with company values is important for the sustainability of the company. Some professional job seekers evaluate companies based on their financial performance and CSR performance. And this can help ensure the success of the company.

Fourth, innovation and education (learning) are critical for the company's sustainability. Quality enables companies to identify new market opportunities and establish more efficient operations. Recent evidence reveals that companies known for their CSR using innovation and learning as a

competitive advantage can be tools to turn environmental barriers and social pressures into promising business opportunities. **Fifth**, access to capital. Investors believe that risk management has a positive effect on market value in the long term. As a result, CSR is considered an indicator of the quality of company management. Access to capital helps companies benefit from business opportunities: sixth, financial performance. In fact, CSR activities help companies improve their bottom line in several ways; help companies understand how materials are used in processes; reduce operating costs by actively managing energy and corporate waste; integrate environmental specifications into new assets to reduce recycling costs to improve company efficiency.

The Role of Legal Consultant Education on Corporate Social Responsibility and its impact on society (RQ2)

Legal rules related to corporate legal consultant education in Indonesia consist of three laws and regulations, namely: 1) Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System; 2) Main Agenda of Bylaws and code of ethics of the Consultant Association Capital Market Legal Entity (HKHPM); and HKHPM Decree No. Kep. 01/HKHPM/2005 concerning Standards for Capital Market Legal Consultants. And one is related to social impacts, namely Law Number 13, the Year 2011 Concerning Handling the Poor. Described in the Professional Standards for the Capital Market Legal Consultant Association based on the decision of the HKHPM Number Kep.04/HKHPM/ XII/2021 regarding the definition of a legal consultant, considering data 5.

- (5) “....e. Capital Market Legal Consultants (“Legal Consultants”) are advocates who have undergone special professional education in the field of maternal markets organized or recognized by HKHPM, registered with Bapepam, and comply with applicable regulations....”

In this rule of law, there is also a general standard and professional character that a person who is taking legal consultancy education has expertise as a legal consultant and must have mastery in other areas of law. The literature states that people who have received legal consultancy education have sharp analysis of legal issues and carry out legal research. It is further explained that an advocacy association can organize engagement to advance the corporate environment to promote the implementation of corporate social responsibility reporting and management practices (Clune

& O'Dwyer, 2020). This is also shown in the law, namely 230 professional attitude, considering 6 and 7.

(6) "Legal consultants must have the expertise to carry out activities in the capital market sector."

(7) "Legal consultants are required to be professional in carrying out their profession."

This rule of law does focus on the legal consultant profession. However, if it is examined more deeply, legal consultant education encourages professional attitudes in all fields, both corporate and public environments. In this rule of law, the professional attitude is the ability to act carefully and carefully. The attitude always questions, evaluates, and analyzes facts, evidence, and information and can honestly and transparently maintain its integrity. The literature study states that legal consultant education is based on integrity and morals, good faith, and fairness which are placed as development or renewal of legal education (Langdon & Sytsma, 1978). So, it is clear that basically, the rule of law can create a professional attitude that supports CSR practices and has a social impact.

Specifically for the legal rules regarding the Bylaws of the 2016 Capital Market Legal Consultants Association CHAPTER I Opening Article 1 Legal Basis which discusses the activities of the Legal Consultant Association originating from, considering data 8.

(8) "a. Law Number 8 of 1995 concerning the capital market; b. BAPEFAM Regulation Number VIII.B.1 Attachment to Decree of the Chairman of BAPEPAM Number Kep-37/PM/1996 concerning Registration of Legal Consultants conducting activities in the Capital Market; and c. Capital Market Legal Consultant Association's Bylaws of Association; d. Code of ethics for the Capital Market Law Association; e. Professional Standards for the Capital Market Legal Consultant Association."

Based on the legal basis, the company legal consultant association does not explain the education of legal consultants. Still, it needs to be underlined that one of the legal bases explains the code of ethics of legal consultants, which leads to the ethics and skills of legal consultants. This means that companies generally make public offerings on the capital market using legal consultants because of their expertise. This indicates that it is true that legal consultant education is capable of providing good communication skills and understanding of the rule of law. Therefore, the Capital Market Legal Consultants Association is very supportive of corporate legal consultants' activities and educational activities for stakeholders, especially CEOs and company managers, to better

understand the company's responsibilities and public interests. This is shown in the statutory rules of the Capital Market Legal Consultant Association's Bylaws of 2016 CHAPTER I Opening Article 2, considering 9.

- (9) “As a legal professional organization, the Capital Market Law Association (HKHPM) must function effectively to carry out activities related to the interests of its members and the public. Conceptually, HKHPM must be able to play a role to further encourage educational activities, organizational competence and other roles so that it becomes an advocate or legal consultant who has high standards and competencies..”

This law regulation also explains, "programs in the field of education and competence with sub-fields such as the Basic Education Sector, the field of advanced education, the field of special education, and the field of competence as stated in CHAPTER I Opening of article 5." Based on the analysis of legal regulations; it can be understood that the fields of legal education aimed at legal consultant education not only produce legal experts who see the ins and outs of corporate legal rules, apply the law and fill legal institutions, but also contribute to creating and developing corporate responsibility and the interests of the wider community. In this case, Meyer, Strietholt, & Epstein (2018) explain three abilities that are useful when receiving legal education, namely providing legal knowledge, the ability to solve legal problems from the knowledge of the law that is mastered, and the ability to make choices from existing legal rules.

Corporate Legal Consultant Education (ECLC) is a professional education that studies companies' procedures and regulations. There are no special requirements to become a corporate legal consultant, as long as you have a legal background and have specific experience in the field of corporate law. Literally, undergoing the profession as a legal consultant must have a sharp analysis of legal issues and conduct legal research. The corporate legal consultant profession is required to master the substance of the law. ECLC is generally intended for shareholders of limited liability companies and public companies, company directors and boards of commissioners, corporate secretaries, legal departments, corporate in-house lawyers, corporate lawyers, corporate development managers, corporate planners, corporate treasurers, lawyers or legal consultants, academics, and all related parties who want to increase their knowledge of company law. Training participants who have passed corporate legal consultancy education receive a corporate law expert certificate from an organization/institution that provides education. For example, Justitia Training

& Networking Center Charter Institute of Legal Professional (CILP) Indonesia (Justitia Training Center Head Office, 2019).

Through this education, it is hoped that it will provide a basis for thinking and acting according to the applicable legal rules in a country or region. Education is beneficial for executives, decision-makers, and legal practitioners (Nath et al., 2019). Students can have special skills in making the right decisions for the company. Broadly speaking, the material taught in corporate legal consultant education are: a) introduction to corporate law; b) Responsibilities of directors and commissioners in the company; c) the important role of a legal consultant for the company; d) contract drafting and review of business extracts; e) Legal Due Diligence (LDD); f) Legal aspects of business asset guarantees; g) protection of intellectual property rights (IPR); h) procurement of goods and services; i) dispute resolution, and j) case studies (Justitia Training Center Head Office, 2019).

The benefits of corporate legal consultant education are: a) students can understand the ins and outs of corporate law; b) students can understand the forms of business organizations that apply in their country and internationally; c) students can understand the company arrangements in the new Limited Liability Company Law; d) participants can understand the functions, positions, and responsibilities of company organs; e) students get an overview of the settlement of disputes related to Limited Liability Companies; f) students can get an overview of the implementation of good corporate governance (GCG) and CSR required in the implementation of corporate law and; g) students can understand the methods of procuring goods and services in companies and governments(Justitia Training Center Head Office, 2019).

Achievement of expertise as a corporate legal consultant is obtained from formal education and professional special education. This is owed in the legal regulations of the Capital Market Legal Consultants Association's Professional Standards. Company legal consultants must undergo sufficient and continuous continuing education. In contrast to corporate legal consultant education, which is included in the category of non-formal education organized by private training institutions. In the regulations of the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System CHAPTER 1 General Provisions Article 1 Number 12, data considering 10.

- (10) “Non-formal education is a path of education outside formal education that can be implemented in a structured and tiered manner.”

While the provisions concerning the implementation of nonformal education are regulated in CHAPTER VI Pathways, Levels, and Types of Education Part Fifth on nonformal Education article 26, considering data 11.

- (11) “(1) Non-formal education is provided for community members who need educational services that function as a substitute, supplement, and/or complement to formal education in the context of supporting lifelong education. (2) Non-formal education functions to develop students' potential with an emphasis on mastery and functional skills as well as developing professional attitudes and personalities. (3) Non-formal education includes life skills education, early childhood education, youth education, women's empowerment education, literacy education, education and work skills, equality education, and other education aimed at developing students' abilities. (4) Non-formal education units consist of course institutions, training institutions, study groups, community learning activity centers, majelis taklim, and similar educational units. (5) Courses and training are held for people who need knowledge, skills, life skills, and attitudes to develop themselves, develop a profession, work, work independently, and/or continue their education to a higher level ...”

Although it cannot be guaranteed with certainty, the learning materials in ECLC can provide knowledge for industry players to carry out CSR practices as best as possible because legal consultant education targets shareholders of limited liability companies and public companies, company directors and boards of commissioners, corporate secretaries, legal departments, corporate in-house lawyers, corporate lawyers, corporate development managers, corporate planners, corporate treasury, lawyers, or legal consultants. , academics, and all related parties who want to increase their knowledge of company law. This is the basis of the principles of the implementation of education in Indonesia as in CHAPTER III Basic, Functions and Objectives of Article 4, considering 12.

- (12) “(1) Education is carried out in a democratic and just manner and is not discriminatory by upholding human rights, religious values, cultural values , and national pluralism. (2) Education is organized as a systematic unit with an open and multi-meaning system. (3) Education is carried out as a lifelong process of cultivating and empowering students. (4) Education is held by giving an example, building a will, and developing students' creativity in learning purposes. (5) Education is carried out by developing

reading, writing, and arithmetic culture for all society members. (6) Education is carried out by empowering all components of society through participation in the implementation and control of the quality of education services.”

When examined from the material and benefits of ECLC, it is clear that the possibility of students' awareness of the importance of CSR practices is greater when compared to those who did not receive ECLC. European companies, for example, European companies that have received education about CSR tend to prioritize aspects of CSR, both human resource managers and employee representatives competing to get positions to shape the CSR adaptation process in their companies (Preuss, Haunschild, & Matten, 2009). Other literature that examines CSR's idea from a professional perspective states that legal education can give birth to law enforcement practices among business actors and the relevance of competing with each other, working together, and ensuring the continuity of their work areas (Windell, 2005). Human resources who have received ECLC (including external consultants) can contribute to CSR performance in a sustainable manner. Literature studies suggest that CSR can be a multifaceted initiative, which is an important strategy for companies. For CSR to be successful, companies need a framework to improve human resources in planning, implementation, monitoring, and institutionalization (Lam, Khare, Miller, Timothy, & Thompson, 2010). Thus, the company will receive feedback, and the surrounding community and the environment will benefit from targeted CSR programs.

The diversity of laws and policies and the cultures in which companies operate cause differences in CSR practices (Sobti, 2020). With the help of ECLC, the possibility of making CSR planning, disclosure, and strategic management are much better in the creation of a 'market for good.' Regarding the standardization of nonformal education in Indonesia, corporate legal consultants' education is almost the same as the standard and mode of education for advocates. It's just that the process is different. Advocate professional education is regulated in Article 2 paragraph (1) of Law Number 13 of 2003 concerning Advocates. Meanwhile, education for corporate legal consultants is contained in Law Number 18 of 2003. This nonformal education is influenced by the transition period of legal reform, the liberalization of legal services, and advances in Information Technology (Utomo, 2018).

Theoretically, ECLC provides lessons on how to communicate well and make an active commitment to the community and the environment that can bring a much better harmonious relationship and get feedback. Legal education for the community can encourage an anti-

corruption culture in Indonesia (Seregig, Suryanto, Hartono, Rivai, & Prasetyawati, 2018). This role can clarify the regulations underlying the commodification of CSR; in this case, it must ensure transparency in reporting and implementation that positively impacts society (Brès & Gond, 2014). Previous studies have stated that tertiary education on CSR can instill a strong volunteer spirit among communities and stakeholders (Demetriou, Thrassou, & Papisolomou, 2018).

CSR program partnerships, namely collaboration between companies, communities, and the government in Indonesia for the poor, focusing on livable and sustainable settlements. There are at least two articles in Law Number 13 the Year 2011 concerning Handling of the Poor that pertain to CSR implementation. First, in article 36 paragraph (1) letter c, considering data 13.

- (13) “The funds set aside from the corporate company as referred to in paragraph (1) letter c shall be used as much as possible for the handling of the poor..”

In addition, article 41 uses the term community development. Article 41 paragraph (3), considering data 14.

- (14) “Business actors participate in providing community development funds as a manifestation of social responsibility for handling the poor.”

This CSR program partnership agenda is expected to be able to realize the essence of national development. Adequate settlements for people living around the industry can support livelihoods and livelihoods. This program is also supported by the Directorate General of Human Settlements, Ministry of Public Workers, and Public Housing (DJA Kemenkeu, 2015).

In essence, businesses are eager to present themselves as honest and reliable corporate citizens who care for the welfare of society and the environment. Companies that carry out good CSR practices gain a social reputation from stakeholders and are sorry for its sustainability in the future (Gössling & Vocht, 2007). It's just that there are a small number of companies that deviate from this method due to various reasons and problems, as previously discussed by researchers.

Companies in Indonesia carry out CSR programs based on taking care of government obligations to follow the regulations made by the central government and local governments. But apart from this, the company should have been wise to improve the welfare of the community. In this case, the capacity of legal consultants is, of course, limited to influencing their clients' behavior. Therefore, corporate legal consultant education supports CSR practices because of its added value associated with a communicative approach. Unfortunately, currently, there is still a lack of coordination and institutional mechanisms that support efforts to inculcate social responsibility in

corporate strategic management (Skouloudis & Evangelinos, 2014). In the end, all of these problems must be based on various parties, including companies, governments, communities, and other related parties, to make good regulations regarding the CSR program (Rahma, 2018). The company must carry out the CSR program implemented by each company to support its reputation and image. Without a motive, community desire, and management that is not transparent, the CSR program will run exclusively and do not participate in society.

In the end, using a normative legal framework, researchers have revealed the role of Corporate Legal Consultant Education as non-formal education that follows Indonesian national education standards. As stated in CHAPTER XV's Rule of Community Participation in Education, the second part of article 55. "Non-formal education is a community-based education that must be by the uniqueness of religion, social environment and culture for the benefit of society." The main objective of non-formal education is by the preamble to the Constitution of the Republic of Indonesia, which reads. Considering data 12,

- (15) ".....a national education system that increases faith and devotion to God Almighty and noble morals in order to educate the nation's life as regulated in law."

The preamble to the 1945 Constitution also mentions "the role of education, both formal, non-formal and informal as an effort to advance public welfare, educate the nation's life, and participate in implementing world order based on independence, eternal peace, and social justice." This is the reason why this research is important.

Conclusion and Implications

Legal regulations in Indonesia that explain corporate responsibility and legal consultant education essentially support economic, social and environmental arrangements. Although the literature study found that there were different paradigms about the two, especially regarding corporate responsibility and obligation, this study clearly explained it through the legal rules discussed. What is clear, legal regulations related to legal consultant education are able to support CSR practices because of the professional nature that is instilled through education. The expected implication is that by implementing the legal rules of CSR practice and legal consultant education, public trust can increase. The government needs to consider and review the unclear CSR practice laws regarding legal sanctions. And support the strategic effort of the role of corporate legal consultant education which is not only aimed at advocates but also CEOs and company managers or corporate

professionals engaged in CSR practices. It is hoped that by understanding the rule of law through legal consultant education, CSR practices can increase and be in line with national development. This can lead to the feedback the company has hoped for so far. Future studies can examine more deeply related to international legal rules regarding CSR practices and legal consultant education. Apart from that, other factors that might support social impacts can also be considered for the company's sustainability performance.

Pedagogical Implication

Previous studies have had different views on the education of corporate legal consultants. Even at a glance, the same is between legal consultant education and the legal consulting profession. From a review of legal regulations, although they have the same benefits in terms of professionalism, it can be seen clearly that the criteria are different. If the legal consultant profession must be pursued through formal education and professional education, legal consultant education is pursued through non-formal education. If corporate legal consultants' education is in the right position, it can provide education that may be of higher quality than informal schools because it can encourage the values of social and public justice. Legal consultant education can be an additional and alternative preparation for CSR practices in Indonesia. Stakeholders, especially company pre-professionals, need to realize that legal consultant education is as important as the legal consulting profession, which can strengthen marginalization and stigmatization. Both government regulations and the education of corporate legal consultants through CSR practices can realize the objectives of the Preamble to the 1945 Constitution, namely to support the welfare of society and the environment

References

- Abidin, Suryanto, T., & Utami, P. (2020). Beyond muamalah principles in digital payment education and its impacts on corruption prevention in Indonesian public sectors. *Journal of Social Studies Education Research*, 11(3), 46–64.
- Ajaps, S., & Obiagu, A. (2020). Increasing Civic Engagement Through Civic Education: A Critical Consciousness Theory Perspective. *Journal of Culture and Values in Education*. <https://doi.org/10.46303/jcve.2020.2>
- Ali, W., Frynas, J. G., & Mahmood, Z. (2017). Determinants of Corporate Social Responsibility (CSR) Disclosure in Developed and Developing Countries: A Literature Review.

- Corporate Social Responsibility and Environmental Management*, 24(4), 273–294.
<https://doi.org/10.1002/csr.1410>
- Alviar, H. (2008). The classroom and the clinic: the relationship between clinical legal education, economic development and social transformation. *UCLA J. Int'l L. & Foreign Aff*, 13, 197.
- Anand, D., & Hsu, L. (2020). Think outside the book: Transformative justice using children's literature in educational settings. *Journal of Curriculum Studies Research*, 2(2), 122-143.
<https://doi.org/10.46303/jcsr.2020.13>
- Bekele, W., & Ago, F. (2020). Good Governance Practices and Challenges in Local Government of Ethiopia: The Case of Bonga Town Administration. *Research in Educational Policy and Management*, 2(2), 97-128. <https://doi.org/10.46303/repam.2020.6>
- Bian, J., Liao, Y., Wang, Y. Y., & Tao, F. (2021). Analysis of firm CSR strategies. *European Journal of Operational Research*, 290(3), 914–926.
<https://doi.org/10.1016/j.ejor.2020.03.046>
- Bolay, M., & Knierzinger, J. (2021). Corporate gift or political sacrifice? State-sponsored CSR and electricity provision in Guinean extractive enclaves. *Political Geography*, 84, 102300. <https://doi.org/10.1016/j.polgeo.2020.102300>
- Brès, L., & Gond, J. P. (2014). The visible hand of consultants in the construction of the markets for virtue: Translating issues, negotiating boundaries and enacting responsive regulations. *Human Relations*, 67(11), 1347–1382. <https://doi.org/10.1177/0018726713519278>
- Christensen, L. J., Peirce, E., Hartman, L. P., Hoffman, W. M., & Carrier, J. (2007). Ethics, CSR, and sustainability education in the Financial Times top 50 global business schools: Baseline data and future research directions. *Journal of Business Ethics*, 73(4), 347–368.
<https://doi.org/10.1007/s10551-006-9211-5>
- Chynoweth, P. (2001). Legal research. In A. Knight & L. Ruddock (Eds.), *Advanced Research Methods in the Built Environment* (Vol. 3, pp. 63–71). United Kingdom: Blackwell Publishing Ltd. <https://doi.org/10.1097/00128488-200112000-00003>
- Clune, C., & O'Dwyer, B. (2020). Framing Engagement that Resonates: Organizing Advocacy for Corporate Social and Environmental Accountability. *European Accounting Review*, 29(5), 851–875. <https://doi.org/10.1080/09638180.2020.1746374>
- Cracknell, A. P. (2017). UAVs: regulations and law enforcement. *International Journal of Remote Sensing*, 38(8–10), 3054–3067. <https://doi.org/10.1080/01431161.2017.1302115>
- Darolia, L. (2020). "He's on fire for justice!": Using critical conversations to explore sociopolitical topics in elementary classrooms. *Journal of Curriculum Studies Research*, 2(1), 39-54. <https://doi.org/10.46303/jcsr.02.01.3>

- Demetriou, M., Thrassou, A., & Pappasolomou, I. (2018). Beyond teaching CSR and ethics in tertiary education: The case of the University of Nicosia, Cyprus (EU). *World Review of Entrepreneurship, Management and Sustainable Development*, 14(1–2), 97–122. <https://doi.org/10.1504/WREMSD.2018.089079>
- DJA Kemenkeu. (2015). *Mewujudkan Permukiman Layak Huni dan Berkelanjutan Melalui Kemitraan Program CSR*. Jakarta: Kementerian Pekerjaan Umum dan Perumahan Rakyat. Retrieved from https://simantu.pu.go.id/personal/img-post/superman/post/20181129104200__F__KMS_BOOK_20180723030028.pdf
- Edwards, H. T. (1992). The Growing Disjunction between Legal Education and the Legal Profession. *Michigan Law Review*, 91(1), 34. <https://doi.org/10.2307/1289788>
- Effendi, G. N., & Purnomo, E. P. (2020). Collaboration Government and CSR A Case Study of Suku Anak Dalam in Pompa Air village, Jambi-Indonesia. *International Journal of Academic Research in Business, Arts and Science (IJASBAS)*, 2(1), 19–39. <https://doi.org/10.5281/zenodo.3632103>
- Gerst, S., & Hess, G. (2009). Professional Skills and Values in Legal Education: The GPS Model. *Valparaiso University Law Review*, 43(2), 513–557.
- Gössling, T., & Vocht, C. (2007). Social role conceptions and CSR policy success. *Journal of Business Ethics*, 74(4), 363–372. <https://doi.org/10.1007/s10551-007-9512-3>
- Honegger, M. (2020). What Does “Education” Mean: Cultural Values in Educational Language. *Journal of Culture and Values in Education*, 3(2), 42-53. <https://doi.org/10.46303/jcve.2020.12>
- Hur, W. M., Moon, T. W., & Kim, H. (2020). When and how does customer engagement in CSR initiatives lead to greater CSR participation? The role of CSR credibility and customer–company identification. *Corporate Social Responsibility and Environmental Management*, 27(4), 1878–1891. <https://doi.org/10.1002/csr.1933>
- Jung, J. C., & Im, J. (2020). The Role of CSR in the Relationship Between Social Trust and Financial Performance. In *Academy of Management Proceedings* (Vol. 21, pp. 1–9). Briarcliff Manor, NY: Academy of Management. <https://doi.org/https://doi.org/10.5465/AMBPP.2020.12053abstrac>
- Justitia Training Center Head Office. (2019). Pendidikan Konsultan Hukum Perusahaan (PKHP). Retrieved March 31, 2021, from <http://www.justitiatraining.co.id/event/pendidikan-konsultan-hukum-perusahaan-pkhp/>
- Khan, M., Lockhart, J., & Bathurst, R. (2021). The institutional analysis of CSR: Learnings from an emerging country. *Emerging Markets Review*, 46(October), 100752. <https://doi.org/10.1016/j.ememar.2020.100752>

- Krippendorff, K. (2018). *Content analysis: An introduction to its methodology*. London: Ltd.
- Lam, H., Khare, A., Miller, D. W., Timothy, E., & Thompson, M. (2010). Felix Ekardt and Martin Wilke Implementing Business And Professional Ethics In An Asian Context: Three Steps To Rethinking The Impact Of Religion On Business Values: Understanding Its Reemergence And Measuring Its Manifestations. *Journal of International Business Ethics*, 3(2), 1–85.
- Lamarche, T., & Bodet, C. (2018). Does CSR Contribute to Sustainable Development? What a Régulation Approach Can Tell Us. *Review of Radical Political Economics*, 50(1), 154–172. <https://doi.org/10.1177/0486613416635038>
- Langdon, R. G., & Sytsma, C. L. (1978). Duty of Good Faith and Fair Dealing and the Pre-Adjudicatory Role of the Insurance Company Advocate. *Ins. Counsel J*, 45, 309.
- Lasswell, H. D., & McDougal, M. S. (1942). Legal Education and Public Policy: Professional Training in the Public Interest*. *Yale Lj*, 52, 203. <https://doi.org/10.4324/9780203787380-3>
- López-Pérez, M. E., Melero, I., & Javier Sesé, F. (2017). Does Specific CSR Training for Managers Impact Shareholder Value? Implications for Education in Sustainable Development. *Corporate Social Responsibility and Environmental Management*, 24(5), 435–448. <https://doi.org/10.1002/csr.1418>
- Lund, E. M., Wilbur, R. C., & Kuemmel, A. M. (2020). Beyond legal obligation: The role and necessity of the supervisor-advocate in creating a socially just, disability-affirmative training environment. *Training and Education in Professional Psychology*, 14(2), 92–99. <https://doi.org/https://doi.org/10.1037/tep0000277>
- Luque-Vílchez, M., & Larrinaga, C. (2016). Reporting Models do not Translate Well: Failing to Regulate CSR Reporting in Spain. *Social and Environmental Accountability Journal*, 36(1), 56–75. <https://doi.org/10.1080/0969160X.2016.1149301>
- Meyer, H.-D., Strietholt, R., & Epstein, D. Y. (2018). *Three models of global education quality and the emerging democratic deficit in global education governance*. New York: Routledge/Taylor & Francis Group.
- Minzner, C. F. (2012). The Rise and Fall of Chinese Legal Education. *SSRN Electronic Journal*, 36(2). <https://doi.org/10.2139/ssrn.2128151>
- Motilewa, D. B., Aziegbe-Esho, E., & Ngwu, F. N. (2019). Navigating the CSR Discourse from a Developing Country's Perspective: a Shift to Human Capital Development? In *Corporate Social Responsibility in Developing and Emerging Markets: Institutions, Actors and Sustainable Development* (p. 119). United Kingdom: Cambridge University Press.

- Mueller, H., & Theuvsen, L. (2014). Influences on consumer attitudes towards CSR in agribusiness. *The 2014 AAEA/EAAE/CAES Joint Symposium: Social Networks, Social Media and the Economics of Food Montreal, Canada, 29-30 May 2014*, (May), 1–23.
- Nath, A., Kumar, R., Behura, A. K., Tara, K., & Sundararajan, M. (2019). Corporate social responsibility for sustainable development. *Indian Journal of Environmental Protection*, 39(6), 545–550. <https://doi.org/10.4324/9781315749495-3>
- Panjaitan, H., Murniarti, E., Widayani, I., Pandiangan, L., & Siringoringo, P. (2020). Legal Certainty Toward Advocate Professional Special Education in Indonesia. *Palarch's Journal of Archaeology of Egypt / Egyptology*, 17(4), 1638–1651.
- Preuss, L., Haunschild, A., & Matten, D. (2009). The rise of CSR: Implications for HRM and employee representation. *International Journal of Human Resource Management*, 20(4), 953–973. <https://doi.org/10.1080/09585190902770893>
- Rahma, Y. (2018). Menguak Problematika CSR di Indonesia. Retrieved March 31, 2021, from <https://ksm.ui.ac.id/menguak-problematika-csr-di-indonesia/>
- Ramadhini, A., Adhariani, D., & Djakman, C. D. (2020). The effects of external stakeholder pressure on CSR disclosure: Evidence from Indonesia. *DLSU Business and Economics Review*, 29(2), 29–39.
- Retnaningsih, H. (2015). Permasalahan Corporate Social Responsibility (CSR) dalam Rangka Pemberdayaan Masyarakat. *Aspirasi*, 6(2), 177–188.
- Rose, K. J., & Rose, K. J. (2019). Calling out the anti-money launderers through CSR regulation. *Copenhagen Business School, CBS LAW Research Paper*, 19–21. Retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3391147
- Rothenberg, S., Hull, C. E., & Tang, Z. (2017). The Impact of Human Resource Management on Corporate Social Performance Strengths and Concerns. *Business and Society*, 56(3), 391–418. <https://doi.org/10.1177/0007650315586594>
- Seregig, I. K., Suryanto, T., Hartono, B., Rivai, E., & Prasetyawati, E. (2018). Preventing the acts of corruption through legal community education. *Journal of Social Studies Education Research*, 9(2), 138–159. <https://doi.org/10.17499/jsser.65190>
- Shala, A. (2019). Formal and Non-Formal Education in the New Era Formal and Non-Formal Education in the New Era, (June 2016).
- Silver, C. (2011). *Digital Repository @ Maurer Law The Variable Value of U . S . Legal Education in the Global Legal Services Market The Variable Value of U . S . Legal Education in the*.

- Sitepu, F. I. T. B., Hutagalung, T. L., & Leonard, T. (2020). Role of the Legal Consultant as Related Party in Trade at the Capital Market. *Legal Standing: Jurnal Ilmu Hukum*, 4(2), 51–63. Retrieved from <https://news.detik.com/berita/d-3567290/polling-58-masyarakat-puas-kinerja-kpk>,
- Skouloudis, A., & Evangelinos, K. (2014). Exogenously driven CSR: Insights from the consultants' perspective. *Business Ethics*, 23(3), 258–271. <https://doi.org/10.1111/beer.12054>
- Sobti, N. (2020). Legal perspective on global csr practices-Case based approach. *International Journal in Management & Social Science* 5.4, 05(04), 360–374.
- Spoor, L. (2019). On the Effectiveness of Executive Education of Corporate Professionals regarding the Role and Responsibility of Group Management from a Business Law Perspective. *SSRN Electronic Journal*, (July). <https://doi.org/10.2139/ssrn.3424810>
- Strunc, A. (2020). Editorial: Are They Listening? Policymakers and Their Role in Public Education. *Research in Educational Policy and Management*, 2(1), i-iii. <https://doi.org/10.46303/repam.02.01.ed>
- Strunc, A. (2019). The Politics of Culture. *Journal of Culture and Values in Education*, 2(1), 71-80. <https://doi.org/10.46303/jcve.02.01.6>
- Suharto, E. (2005). *Membangun Masyarakat, Memberdayakan Rakyat*. Bandung: Refika Aditama.
- Utomo, S. L. (2018). Curriculum Standardization for Advocate Education in Indonesia. *Journal of Social Studies Education Research*, 9(1), 228–241.
- Voegtlin, C., & Greenwood, M. (2016). Corporate social responsibility and human resource management: A systematic review and conceptual analysis. *Human Resource Management Review*, 26(3), 181–197. <https://doi.org/10.1016/j.hrmr.2015.12.003>
- Waagstein, P. R. (2011). The Mandatory Corporate Social Responsibility in Indonesia: Problems and Implications. *Journal of Business Ethics*, 4(3), 455–466.
- Wang, Z., Hsieh, T. S., & Sarkis, J. (2018). CSR Performance and the Readability of CSR Reports: Too Good to be True? *Corporate Social Responsibility and Environmental Management*, 25(1), 66–79. <https://doi.org/10.1002/csr.1440>
- Wibisono, Y. (2007). *Membedah Konsep & Aplikasi CSR (Corporate Social Responsibility)*. Jakarta: Gramedia.
- Windell, K. (2005). Professionalization in Emerging Fields : The Contestation of CSR. In *21st European Group of Organizational Studies (EGOS) Colloquium on 'Unlocking Organizations'* (pp. 1–29). Berlin: European Group of Organizational Studies (EGOS).

Zainal, R. I. (2019). Analysis of CSR Legislation in Indonesia: Mandate to Business. *Business and Economic Research*, 9(3), 165. <https://doi.org/10.5296/ber.v9i3.14978>

Zulkifli, A. (2017). Masalah dan Manfaat Tanggungjawab Sosial Perusahaan atau Issues and Benefits of Corporate Social Responsibility. Retrieved April 1, 2021, from <https://bangazul.com/masalah-dan-manfaat-tanggungjawab-sosial-perusahaan-atau-issues-and-benefits-of-corporate-social-responsibility/>