LEGAL STRATEGY TO PROTECT CHILDREN’S EDUCATIONAL RIGHTS THROUGH CSR: WHY IS IT NEEDED AND HOW IS IT IMPLEMENTED?

Anastya Putri, Hari Sutra Disemadi

Faculty of Law, Universitas Internasional Batam, 1951048.anastya@uib.edu

ABSTRACT

Corporate Social Responsibility (CSR) is the Company’s commitment to participate in sustainable economic development to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and society in general. One sector that is an essential component in implementing CSR is education. This study aims to describe CSR policies as a legal strategy to protect children’s education rights. This research uses normative juridical research with a statutory approach. The results obtained in this study are that the Indonesian government guarantees the protection of children’s education rights by implementing a CSR policy. CSR implementation in Indonesia is regulated in Indonesian Law number 40 of 2007 concerning Limited Liability Companies. Article 74 paragraph (1) states that companies whose businesses are in the field and/or related to natural resources are obliged to carry out CSR. Therefore, the progress of the world of education cannot run alone, so there is a need for cooperation between companies, communities, and governments through CSR programs.

Keywords | CSR, Policy; Educational Rights; law
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INTRODUCTION

In essence, every person, group, and organization has social responsibility in the surrounding environment. The social responsibility of a person or organization is ethics and the ability to do good in the social environment based on the community’s values, rules, and needs. The company is one of the joints of modern society, where the company is a legal subject like a human (naturlijk person) who has rights and obligations. The company (as an artificial person) is one of the centers of human activity to fulfill his life. The company is also a source of state income through taxes and a place for labor. In the context of social responsibility, the term (CSR) is known within the company. The term CSR, which means corporate social responsibility, is a concept that companies are responsible for their environment, especially where they carry out their business activities. In a broader statement, responsibilities here include consumers, employees, communities, and the

environment in all aspects of company operations. These efforts can generally be referred to as Corporate Citizenship and are intended to encourage the business world to be more ethical in carrying out activities so that they are not affected or harm society and the environment. So that in the end, the business world will be able to survive sustainably to obtain economic benefits, which is the goal of establishing a company’s business world. The presence of CSR then becomes essential considering that every Company operating in a place/region usually only pays attention to the welfare of its business and does not pay attention to the welfare of employees or the community around. The existence of CSR is then expected to minimize the gap between business owners and employees and the surrounding community who are affected/influenced by their business activities. Juridically, CSR has been regulated in several regulations, such as Article 15 of Indonesian Law Number 25 of 2007 concerning Investment which states that every investor is obliged to carry out corporate social responsibility. The provisions of Article 74 of Indonesian Law Number 40 of 2007 concerning Limited Liability Companies (from now on referred to as UUPT) require companies that carry out their business activities in the field and/or related to natural resources to carry out Social Environmental Responsibilities. Social and Environmental Responsibility is the Company’s obligation which is budgeted and calculated as the Company’s costs. The implementation is carried out with due regard to propriety and fairness. Even in the Minister of BUMN (Badan Usaha Milik Negara/State-Owned Enterprises) Regulation Number 7 of 2015, as a derivative of Law Number 19 of 2007 concerning BUMN, it is stated that Perum (State-owned enterprises whose entire capital is owned by the State) and Persero (State-owned enterprises whose half of capital is owned by the State) are obliged to implement the Partnership Program and Community Development Program, which can come from the provision of a portion of profit after tax.

The discourse on corporate social responsibility, which has recently been widely discussed by the government, the business world, and the public, has become an exciting topic of discussion. It is being discussed more often and is even being sought to have regulations governing it. More and more business circles and related parties are currently starting to respond to this discourse through seminars, research, and various other activities. It is discourse and can also provide tangible benefits to the community. This study will focus on analyzing how CSR policies are related to the field of children’s education. The involvement of companies in education itself is very much needed to help improve the quality of education in Indonesia. If parents or the government only bear the burden, it will take longer to overcome various educational problems. The participation of the community or other parties in improving the quality of education has even been mentioned in Indonesian Law number 20 of 2003 concerning the National Education System. Article 54

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emphasizes that the community’s participation in education includes the participation of individuals, groups, families, professional organizations, entrepreneurs, and community organizations in the implementation and control of the quality of education services. This article further emphasizes that the community can participate as a source, implementer, and user of educational outcomes. Regardless of whether or not there are regulations regarding company involvement in children's education, many companies have participated in implementing CSR in the education sector. One example is one of the state-owned companies, namely Bank Nasional Indonesia (BNI) of Batam. Based on the interview with Mr. Abu Bakar as the Sub-Branch Office Head at Bank Negara Indonesia (BNI) Batam, it was found that the CSR program in BNI Batam has supported the Batam government program called "BNI Sharing." This program is intended to assist government funding in various aspects such as education. Mr. Abu Bakar emphasized that the CSR program related to this funding was running successfully in the education sector. The funds are channeled correctly and following the target. For example, the 'BNI Sharing' program currently running in the education sector is the construction of Islamic Boarding Schools for foundation children and student dormitories of the Darussalam Modern Islamic Boarding School Al Gontory Sei Beduk.

There are several previous research on this issue. Elwan, Irfan Ido, La Ode Alwi, Hendrik Wanda P (2018) focused on mining Corporate Social Responsibility (CSR) policies and their impact on community welfare. Research by Martin et al (2017) focused on implementing the principles of Corporate Social Responsibility (CSR) based on Indonesian Law Number 40 of 2007 concerning Limited Liability Companies. Research by Sefriani and Wartini (2017) focuses on the corporate social responsibility law model in Indonesia. This research will focus on CSR policies as a legal strategy to protect children's education rights. This research hopes that it can contribute to industry players being able to take advantage of their CSR programs in guaranteeing the right to education in Indonesia. The implementation of CSR in education, especially children's education, is expected to be a strategy to advance education, especially children's education. Therefore, the author takes this topic as his research topic to further study CSR policies as a strategy to protect children's education rights.

RESEARCH METHOD

This research uses normative juridical research. The type of approach used is a statutory approach. By taking a statutory approach carried out on primary legal materials or using secondary data. A statutory approach is an approach that refers to the provisions of laws and regulations such as Indonesian Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 25 of 2007 concerning Investment, Government Regulation Number 47 of 2012 concerning Corporate Social and Environmental Responsibility Limited, as well as other regulations. In addition to secondary data, this study also uses primary data as additional data. This data was obtained through interviews with respondents. The secondary data was obtained through library research collection techniques, which then analyzed the data qualitatively.

RESULTS AND DISCUSSION

1. The Concept of Corporate Social Responsibility and Its Regulations in Indonesia

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Corporate social responsibility is the commitment of the company or the business world to contribute to sustainable economic development by paying attention to corporate social responsibility and focusing on a balance between attention to economic, social, and environmental aspects. There are many terms regarding corporate responsibility in legislation using social and environmental responsibility or corporate social responsibility. Sometimes, people also call it business social responsibility or corporate citizenship or corporate responsibility or business citizenship. The terms above have the same meaning and are often used to refer to the meaning of CSR. CSR is a form of good corporate governance (GCG), where the company as a business entity is also responsible for the community and its environment. The company must act as a good citizen, which demands good business ethics. Five GCG principles serve as guidelines for business people: transparency, accountability, responsibility, independence, and fairness (equality). Of the five principles above, the principle of responsibility is the principle that has the closest kinship with CSR. In the principle of responsibility, significant emphasis is given to company stakeholders. By applying this principle, it is hoped that the company will realize that its operational activities often produce external impacts that stakeholders must bear.

Warhurst explained that the CSR principles are divided into 16 principles. They are corporate priorities, integrated management, process improvement, employee education, assessment, products and services, public information, public facilities, study, the principle of prevention, contractors and suppliers, prepared for emergencies, best practice transfers, making donations, openness, achievements and reporting. The CSR principles above have a function as a foundation so that companies have social responsibility as a determinant of development and contribute to the development and transfer of socially responsible business practices in all industries and the public sector. Theoretically, CSR is the core of business ethics. A company has economic and legal obligations to shareholders (shareholders) and other interested parties (stakeholders). All of this cannot be separated from the fact that a company cannot live, operate, survive and earn profits without the help of various parties. So, CSR shows the company's concern for the interests of other parties more broadly than just the company's interests. CSR itself refers to all relationships among companies and customers, employees, communities, investors, government, suppliers, and competitors.

So far, the image that has developed in most companies regarding their involvement in various social activities is traditionally considered the most urgent form of CSR implementation. Even an image states that the company's involvement in social activities is the only CSR activity. Therefore, it is hoped that the company will carry out business activities for profit and think about the community's good, progress, and welfare by being involved in various social activities in overcoming social and economic inequality. These social activities can be realized in various forms, including constructing houses of worship.

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20 Ibid.
building public facilities and infrastructure, reforestation, scholarships, free training, and many others. The many forms of social activities that companies can carry out, the ones that get the most attention are social activities that can solve social and economic inequality problems. This activity is based on distributive justice or economic justice from Aristotle, whose principle states that economic distribution is only considered fair if it is divided equally for all citizens. This activity can be carried out by building partnership patterns and fostering between prominent, small entrepreneurs and cooperatives. A company must involve itself in social activities because of the following: The company and its employees are an integral part of the local community; The company has benefited by obtaining the right to manage natural resources or other activities in the community and bring profits to the company; At a certain level, the community has been instrumental in providing professional staff for the company; The company has shown its moral commitment not to carry out activities that are detrimental to the community; As an effort to establish interaction between the company and the community to make the community accept the company’s existence.

Even though CSR is still very little, it has been strictly regulated in Indonesia, in UUPT/Undang-Undang Perseroan Terbatas (Indonesia Company Law), UUPM/Undang-Undang Pasar Modal (Indonesia Capital Market Law), and Minister of State-Owned Enterprises (In Indonesia: BUMN/Badan Usaha Milik Negara) Regulation Number Per-5/MBU/2007 concerning the BUMN Partnership Program with Small Business and the Community Development Program, specifically for BUMN companies. Furthermore, corporate social responsibility is stated in Article 74 paragraph (1) of the Company Law, which states that companies related to natural resources are obliged to carry out social and environmental responsibilities. Paragraph (2) of this article states that the obligation is calculated as a company expense whose implementation is carried out with due regard to propriety and fairness. Paragraph (3) states that companies that do not carry out their obligations, as referred to in paragraph (1), will be subject to sanctions under the relevant laws and regulations. Then paragraph (4) states that a Government Regulation regulates further social and environmental responsibility provisions. There are two types of CSR concepts, a broad sense, and a narrow sense. In a broad sense, CSR is closely related to the goal of achieving sustainable economic activity. The sustainability of economic activities is related to social responsibility and the company’s accountability to the community, nation, and international community. CSR in a narrow sense, according to Widjaja & Yeremi ‘...CSR is a form of cooperation between companies (not only limited companies) and all things (stakeholders) that directly or indirectly interact with companies to ensure the existence and survival (sustainability) of the company’.

The explanation of article 15 letter b states that corporate social responsibility is inherent in every investment company to continue to create harmonious, balanced, and according to the local community’s environment, values, norms, and culture. In Indonesia, corporate social responsibility already has a legal basis in-laws and regulations related to Corporate Social Responsibility. These laws and regulations are: (1) Indonesian Law Number 19 of 2003 concerning State-Owned Enterprises, contained in Article 88 which states "BUMN dapat menyisihkan sebagian laba bersihnya untuk keperluan pembinaan usaha kecil/koperasi serta pembinaan masyarakat sekitar BUMN..." (Translate: BUMN can set aside a portion of its net profit for the purposes of fostering small businesses/cooperatives and fostering the community around BUMN...); (2) Indonesian Law Number 25 of 2007 concerning Investment, contained in Articles 15 to 17. This provision regulates that

28 Ibid.
investors are obliged to carry out CSR and preserve the surrounding environment. Then, investors are obliged to participate in allocating funds in stages for the restoration of locations that meet environmental feasibility standards; (3) Indonesian Law Number 40 of 2007 concerning Limited Liability Companies, contained in Article 74, regulates the obligation to carry out social and environmental responsibilities by Limited Liability Companies (In Indonesia: **PT/Perseroan terbatas**) for their business activities. Further provisions regarding CSR are regulated by Government Regulation (In Indonesia: **PP/Peraturan Pemerintah**); (4) Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies, which broadly regulates the implementation of CSR by the company in carrying out its business in the natural resource sector based on the law that can be carried out inside or outside the company environment. CSR implementation is prepared based on the company's "compliance and fairness." Compliance and fairness are the company's policy to implement CSR according to financial capabilities and potential. Based on this **PP**, the implementation of CSR can be directed to the company's internal (shareholders) or the company's external (stakeholders). There is no further explanation regarding the sanctions, but they still carry the same substance under Article 74 paragraph (3) of Indonesian Company Law; and (5) Regulation of the Minister of **BUMN** Number 4 of 2007, contained in Article 2, Article 5, and Article 9. This provision regulates the obligation of BUMN to form a particular work unit that directly handles issues of community development and empowerment with an allocation of funds equal to 2% of net profit. The current implementation of CSR is not only a moral responsibility (responsibility) but also a legal obligation (liability). CSR in the implementation of investment is intended for Limited Liability Companies (**PT**) and the **CV** (**Commanditaire Vennotschaap**) and Firms that make investments. If the CSR obligations are not implemented, the Capital Market Law stipulates administrative sanctions in the form of written warnings, restrictions on business activities, freezing, or revocation of business licenses. It works the same with the Indonesian Company Law, CSR is not only a responsibility but has become a legal obligation.²⁹

2. Corporate Social Responsibility Policy as a Strategy to Protect Children's Educational Rights

Education is part of the effort to enable every human being to develop their potential to grow into a strong human being with character and healthy social life. Education is constantly changing and developing progressively.³⁰ The educational process carried out to educate the nation and develop the nation's character to become more moral is called the national education system. In the 1945 Constitution, education is directed at all the people with the main concern for the underprivileged people to develop better morals who will become the nation's next generation. If the provisions of the 1945 Constitution are observed, attending education is a human right for every Indonesian citizen, and it is an obligation. Blocking and prohibiting Indonesian children from attending school is an act that violates the highest law (1945 Constitution). Policies regarding Basic Education in Indonesia are contained in several laws and regulations. Based on Indonesian Law number 20 of 2003 concerning the National Education System in Article 17, paragraphs (1) and (2), among others, state: 1) Basic education is the level of education that underlies the secondary education level; dan 2) Basic education is in the form of elementary school (In Indonesia: **SD/Sekolah Dasar**) and Madrasah Ibtidaiyah (Muslim Elementary Schools) or other equivalent forms, as well as Junior High School (In Indonesia: **SMP/Sekolah Menengah Pertama**) and Madrasah Tsanawiyah (Muslim Junior Schools), or other equivalent forms.


From the two paragraphs above, it can be concluded that primary education is carried out at the elementary and junior high school levels. The protection of education rights by the Indonesian government in Law Number 20 of 2003 concerning the National Education System is contained in paragraph 15 (1), which reads: "Wajib belajar adalah program pendidikan minimal yang harus diikuti oleh warga Negara Indonesia atas tanggung jawab pemerintah dan pemerintah daerah" (Translate: Compulsory learning is a minimum education program that must be followed by Indonesian citizens on the responsibility of the government and local governments). The central government and local governments must be able to organize compulsory education programs, namely education at the primary level and education at the first level, under the Indonesian constitution. The following article that regulates the rights of Indonesian citizens to have the same rights to obtain an education is Article 11 paragraph (1), which states "Pemerintah dan pemerintah daerah wajib memberikan layanan dan kemudahan, serta menjamin terselenggaranya pendidikan yang bermutu bagi setiap warga negara tanpa diskriminasi" (Translate: The government and local governments are obliged to provide services and facilities and guarantee the implementation of quality education for every citizen without discrimination). The central and local governments are expected to improve education quality in each region. The last article regarding the obligation of regional governments to guarantee education for their citizens is contained in article 11, paragraph (2), which reads, "Pemerintah dan pemerintah daerah wajib menjamin tersedianya dana guna terselenggaranya pendidikan bagi setiap warga negara yang berusia tujuh sampai dengan lima belas tahun" (Translate: The government and regional governments are obliged to guarantee the availability of funds for the implementation of education for every citizen aged seven to fifteen years). The government must provide free education funds for junior secondary education. Furthermore, the protection of education rights is also contained in the Preamble of the 1945 Constitution, paragraph four, which reads: "Kemudian dari pada itu untuk membentuk suatu Pemerintahan Negara Indonesia yang melindungi segenap bangsa Indonesia dan seluruh tumpah darah Indonesia dan untuk memajukan kesejahteraan umum, mencerdaskan kehidupan bangsa, dan ikut melaksanakan ketertiban dunia yang berdasarkan kemerdekaan, perdamaian abadi dan keadilan sosial" (Translate: Then from that to form an Indonesian State Government that protects the entire Indonesian nation and the entire homeland of Indonesia and to promote public welfare, educate the nation's life, and participate in carrying out world order based on independence, eternal peace and social justice).

Based on the fourth paragraph of "educating the nation's life", one of Indonesia's goals is to provide education rights for its citizens. Education is also regulated in Article 31 of the 1945 Constitution, namely: Every citizen has the right to education; Every citizen is obliged to attend primary education, and the government is obliged to finance it; The government shall endeavor and organize a national education system that enhances faith, piety, and noble character in the context of the intellectual life of the nation, which is regulated by law; The state prioritizes the education budget at least twenty percent of the state revenue and expenditure budget and from the regional revenue and expenditure budget to meet the needs of the implementation of national education; dan The government shall advance science and technology by upholding religious values and national unity to advance civilization and the welfare of humankind.

The implementation of educational activities requires supporting facilities and infrastructure in the learning and mentoring process. Facilities and infrastructure are resources needed in educational activities, so their availability must be guaranteed, appropriately managed, and used by anyone within the scope of education. The availability of educational facilities and infrastructure that suits the needs of each individual can implement teaching and learning activities comfortable and without obstacles so that they are more qualified, effective, and efficient. Facilities and infrastructure in education cannot be underestimated because the limitations of these facilities and infrastructure can affect individual learning outcomes. Provision of facilities and infrastructure in education is an
essential matter as stated in Indonesian Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System concerning Educational Facilities and Infrastructure in Article 45 paragraph (1), which reads: “Setiap satuan pendidikan formal dan nonformal menyediakan sarana dan prasarana yang memenuhi keperluan pendidikan sesuai dengan pertumbuhan dan perkembangan potensi fisik, kecerdasan, intelektual, sosial, emosional, dan kejiwaan peserta didik” (Translate: Each formal and non-formal education unit provides facilities and infrastructure that meet educational needs under the growth and development of students’ physical, intelligence, intellectual, social, emotional, and psychological potential).

Based on these laws and regulations, it shows that the facilities and infrastructure that can support educational activities during the stages of growth and development of students can help students increase their potential. There are also facilities and infrastructure needed in educational activities, which are described in Government Regulation of the Republic of Indonesia Number 19 of 2005 concerning National Education Standards concerning Standards of Facilities and Infrastructure Article 42 paragraphs (1) and (2), which reads: 1) Every academic unit must have facilities that include furniture, educational equipment, educational media, books, and other learning resources, consumables, and other equipment needed to support an orderly and continuous learning process; dan 2) Every education unit must have the infrastructure, which includes land, classrooms, education unit leadership room, educator room, administration room, library room, laboratory room, workshop and service room, production unit room, canteen room, power and service installation, places to exercise, places of worship, places to play, places to be creative, and other spaces/places needed to support an orderly and continuous learning process.

Education has a role in improving human quality as a development resource. According to The World Bank Institute, one of the main components of CSR is a leadership development and education. Education is one of the keys to sustainable development and pro-poor growth, so the business world should contribute to providing access to quality education. Companies can also have a critical impact on the empowerment process by increasing leadership development standards and education within the company. Therefore, the progress of the world of education cannot run alone, so there is a need for cooperation between companies, communities, and governments through CSR programs.31

CSR implementation in Indonesia is regulated in Law number 40 of 2007 concerning Limited Liability Companies. Article 74 paragraph (1) states that "Perseroan yang usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan CSR" (Translate: Companies whose businesses are in the field and/or related to natural resources are obliged to carry out CSR). Thus, now CSR is no longer only a moral obligation, which is a choice for companies to carry out or not but has become a necessity for some companies. In addition to the Company Law, the regulation with the obligation to implement corporate social responsibility is Law Number 25 of 2007 concerning Investment. Article 15(b) states that: "Setiap penanam modal berkewajiban melaksanakan tanggung jawab sosial perusahaan" (Translate: Every investor is obliged to carry out corporate social responsibility).

As explained before, the provisions regarding CSR have become an obligation for investors who want to invest in the Indonesian education sector. Corporate social responsibility toward society is related to progressive legal theory, as Satjipto Rahardjo. He states that progressive law enforcement is to carry out the law not just black-and-white words from regulations (according to the letter), but according to the spirit and more profound meaning (to very meaning) of the law in a broad sense. Law enforcement is not only intellectual intelligence but also spiritual intelligence. In other words, law enforcement

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is carried out with determination, empathy, dedication, commitment to the nation’s suffering, and the courage to find other ways than what it is used to be. Progressive law is a law made for humans, not humans for law. Implementing CSR as a legal strategy to protect children’s education rights is a form of progressive law enforcement. Progressive law sees law not from the perspective of the law itself but from the social goals it wants to achieve and the consequences that arise from the operation of the law. The social goal to be achieved by CSR policies is the fulfillment of children's education rights in Indonesia through CSR programs.

The implementation of CSR has been carried out by several companies, especially in the children's education sector. The author will describe three state-owned companies that have implemented CSR, especially in education, namely PT. Pertamina (Persero), PT. Bank Mandiri (Persero), and PT. National Bank of Indonesia (Persero) Inc. as follows:

**Corporate Social Responsibility by PT. Pertamina (Persero).** PT. Pertamina (Persero) and the Jayapura City Education Office carried out CSR collaborations, especially in children's education called "Smart House". Pertamina Smart House is part of Pertamina’s Corporate Social Responsibility (CSR) program, which is carried out around the operational area of the Jayapura Gas Station and focuses on aspects of children's education. Pertamina Smart House CSR program is a CSR program in education or what is known as Pertamina Smart, which is a tangible form of Pertamina’s commitment to caring about improving the community’s education around Pertamina’s operational areas. The Pertamina Jayapura Smart House was established in 2018. The Pertamina Smart Home program aims to be a solution to educational problems in Imbi Village. Those problems are the high number of children dropping out of school, the illiteracy rate in the community, and increasing public awareness of the importance of children's education to get a bright future. One of the Pertamina Jayapura Smart House program results is the inauguration of the Ceria PAUD (Early childhood education programs) as an official institutional continuation of the Pertamina Smart House in the Imbi Village area, Jayapura City. As the nation's economic locomotive, Pertamina is not only a BUMN/state-owned company engaged in energy but also contributed to solving educational problems in Papua through CSR programs. Pertamina’s social responsibility program, which the public is familiar with CSR, is divided into four pillars: Education, Health, Environment, and Community Empowerment.

**Corporate Social Responsibility by PT. Bank Mandiri (Persero) Inc.** PT. Bank Mandiri (Persero) Inc. also has a CSR program called “Bersama Mandiri”. The Mandiri Joint Program exists as a form of Bank Mandiri’s support for government programs that are in line with Bank Mandiri’s CSR vision to continue to improve the welfare of the Indonesian people and form an independent Indonesian society. Bank Mandiri’s CSR activities related to Community Education include: the Students Know the Archipelago program, the construction of a School Reading Garden in collaboration with PT Balai Pustaka, educational scholarship assistance, improvement of school facilities and infrastructure, and others.

**Corporate Social Responsibility by PT. National Bank of Indonesia (Persero) Inc.** PT. National Bank of Indonesia (Persero) Inc. is a state-owned company with a CSR program. BNI cooperates with the Batam City government to develop and assist funding in children’s education. The author has interviewed one of the speakers at the BNI (National Bank of Indonesia) CSR program. The speaker described three state-owned companies that have implemented CSR, especially in education, namely PT. Pertamina (Persero), PT. Bank Mandiri (Persero), and PT. National Bank of Indonesia (Persero) Inc. as follows:

33 Ibid.
Indonesia) Batam related to the CSR program carried out by **BNI** for education in Batam. To support the Batam government’s work program, **BNI** has the “BNI Sharing” program, where this program is intended to help fund collaboration with the government, one of which is education. In the education sector, the funding was running with 100% success. The funds were channelled correctly and according to the target. One of the **BNI** Sharing programs currently running in the education sector is the construction of Islamic Boarding Schools for foundation children and student dormitories for the Darussalam Modern Islamic Boarding School Al Gontory Sei Beduk.

**CONCLUSION**

Corporate Social Responsibility is the concept that companies are responsible for their environment, especially where they carry out their business activities. CSR implementation in Indonesia is regulated in Indonesian Law number 40 of 2007 concerning Limited Liability Companies. Article 74 paragraph (1) states "**Perseroan yang usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan CSR**" (Translate: Companies whose businesses are in the field and/or related to natural resources are obliged to carry out CSR). In addition to the Company Law, the regulation with the obligation to implement corporate social responsibility is Indonesian Law Number 25 of 2007 concerning Investment. Article 15(b) states that: "**Setiap penanam modal berkewajiban melakaskan tanggung jawab sosial perusahaan**" (Translate: Every investor is obliged to carry out corporate social responsibility). One sector that is an essential component in implementing CSR is education. The progress of the world of education cannot run alone, so there is a need for cooperation between companies, the community and the government through CSR programs. Education has a role in improving human quality as a development resource. One of the main components of CSR is the leadership development and education. Indonesian Law Number 20 of 2003 concerning the National Education System article 11 paragraph (2) states "**Pemerintah dan pemerintah daerah wajib menjamin tersedianya dana guna terselenggaranya pendidikan bagi setiap warga negara yang berusia tujuh sampai dengan lima belas tahun**" (Translate: The government and local governments are obliged to guarantee the availability of funds for the implementation of education for every citizen aged seven to fifteen years). The article explains that the government is obliged to provide funding for the implementation of the protection of children’s education rights, one of which is to invite state-owned or private companies to carry out CSR. Several companies that have implemented CSR in the field of education are PT. Pertamina (**Persero**), PT. Bank Mandiri (**Persero**) Inc., and PT Bank Nasional Indonesia (**Persero**) Inc.

**REFERENCES**


