

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia



Denis Triyuwono¹, Bezaluel Kevin Yonathan², Marietta D. Susilowati³

^{1,2} Student of Magister of Law, Faculty of Law, Universitas Atma Jaya Yogyakarta.

³ Lecturer of faculty of law, Universitas Atma Jaya Yogyakarta.

ABSTRACT: The release of carbon dioxide emissions by manufacturing companies is a significant cause of climate change that has adverse impacts on human life, affecting economic, socio-cultural, and human health aspects as well as national sovereignty. Therefore, addressing climate change is necessary by considering business ethics through corporate social and environmental responsibility. The objective of this study is to explore the handling of climate change through social and environmental responsibility in Indonesia. This legal research can be answered through normative legal research. The findings suggest that addressing climate change through social and environmental responsibility by companies includes carbon offsetting, organic waste management, and increasing awareness among the community and employees on environmental sustainability.

KEYWORDS: Climate change, Handling, Corporate Social Responsibility, Sustainable Development Goals, Indonesia

I. INTRODUCTION

Humans, as individual beings or in groups, inherently desire to engage in beneficial activities through social processes among themselves. Business, as one of these social processes, involves creating and exchanging needs with business partners for a particular product that holds value, benefits, and profits. The development of a nation's economy is fundamental for achieving fair and equitable welfare for its people. Economic development in Indonesia is pursued with principles of self-reliance, economic freedom, sustainability, and environmental conservation to realize the explicit goal of Indonesia as stated in the Preamble of the Constitution of the Republic of Indonesia, which is to advance the common welfare.¹

Business activities that have been ongoing for centuries have made significant contributions to human life in the fields of economics, social, and cultural aspects. However, this significant progress has also led to ethical deviations by some companies in their operations. Moral awareness is crucial in managing companies to ensure that corporate policies continue to consider ethics in business. Ethical challenges faced pose a threat to global business competition, where entrepreneurs must compete and sustain their businesses. Companies tend to maximize their production or service performance, time efficiency, and customer service to enhance their company's value. However, this maximal performance often leads to unhealthy competition. Considering this reality, there is a need for the roles of law and business ethics to oversee and regulate the business world to operate as it should. There must be strict sanctions to prevent deviations in the business world from becoming a culture that will continue to thrive and develop, thus violating business ethics and potentially damaging the climate of good and proper business practices.²

Companies are one of the pillars of the country's economy, particularly Limited Liability Companies, which are widely known as entities driving the economy across various sectors. According to Article 1 paragraph 1 of Government Regulation in Lieu of Law Number 2 of 2022 Concerning Job Creation, the fifth part defines a Limited Liability Company as "a legal entity that is a capital association, established based on an agreement, engages in business activities with capital that is entirely divided into shares or individual legal entities that meet the criteria of micro and small businesses as regulated in legislation regarding micro and small businesses."

¹ Susanto, Pengantar Hukum Bisnis, 2019, unpam press, Tangerang Selatan, hlm 133

² Bosman Butarbutar (2019), Peranan Etika Bisnis Dalam Bisnis. 1(1) hlm 188

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia

The Constitution of the Republic of Indonesia of 1945 states that a good and healthy environment is a fundamental and constitutional right for every Indonesian citizen. Therefore, the state, government, and all stakeholders have the obligation to protect and manage the environment in the implementation of sustainable development, ensuring that the Indonesian environment remains a source of life and support for the people of Indonesia and other living beings.

The reality of the world lately has been experiencing damage due to irresponsible human actions. This global reality can be referred to as "global depression." This is evident in early warnings about the threat of natural disasters. Natural disasters pose ecological threats that exceed human community capabilities. In this regard, natural disasters such as earthquakes, hurricanes, volcanic eruptions, and tsunamis are mentioned. However, unlike natural disasters resulting from the intersection of natural hazards and human activities, Indonesia in recent years has ranked among the top 10 worst air pollution countries in the world, caused by several manufacturing companies emitting greenhouse gases that impact climate change.

Nature, as our home, is essential for all humans, flora, and fauna, and should be cared for by living beings, especially humans, who possess reason and superiority compared to other living creatures. If we liken our home to a building constructed from several essential elements, such as a strong foundation, supporting pillars, walls, and so on, nature is similarly composed of various ecological elements like oceans, forests, the atmosphere, and others, all of which must be preserved for the sustainability of human civilization.³ Seeing the reality of nature increasingly eroded by human actions, Pope Francis's call through *Laudato Si'* offers a solution that humans can strive for in addressing climate change.

Climate change is also one of the 17 global issues highlighted by the world, and the United Nations seeks to address global issues through Sustainable Development Goals (SDGs). The SDGs have been a framework since 2015 and will remain in effect until 2030. The expected outcome of this 15-year process is ultimately aimed at improving human welfare. Indonesia, as one of the developing countries, declared its commitment to the SDGs since September 2015 by adopting and facilitating them through the creation and enforcement of legislation related to Sustainable Development Goals.⁴

Companies, as drivers of the national economy, can make efforts to preserve the environment for the sustainability of economic activities, one of which is through Corporate Social Responsibility (CSR) for social and environmental responsibility for companies as economic actors. Every company is obliged to understand and mitigate the impacts of waste generated for the sustainability of the company. Based on the background that has been outlined, the problem statement to be discussed in this writing is how climate change can be addressed through corporate social responsibility as a practice of Sustainable Development Goals?

II. METHODS OF RESEARCH

This research can be addressed through normative juridical research by using and gathering secondary data and focusing on legislation and regulations.⁵ The objective of this research is to identify, analyze, and describe the handling of climate change through corporate social responsibility as a practice of Sustainable Development Goals in Indonesia using normative legal research method as problem-solving approach. The first secondary data collected is primary legal materials, namely legislation related to addressing climate change through corporate social responsibility. After gathering the primary secondary data, further information can be obtained from secondary legal materials, such as theories, principles, expert opinions related to addressing climate change through corporate social responsibility. The data analyzed are related to qualitative analysis techniques and conclusions are drawn deductively-inductively, concluding from the general to the specific issues at hand.⁶

III. RESULT AND DISCUSSION

A. Review on Climate Change, Sustainable Development Goals, and Corporate Social Responsibility

1. Climate Change

Air is one of the essential elements for human life, necessary for sustaining life and fulfilling its role as a social being. However, in the development of the modern world, the air on Earth is not always clean due to the mixing of oxygen with gases and particulates that are not needed. These particulates become air pollutants in the atmosphere, especially in the Troposphere. These pollutants can be generated naturally or through human activities. Naturally, they are produced through volcanic activities,

³ Meran, Markus. (2016). *Ensiklik Laudato Si': Perawatan Rumah Kita Bersama–Rumah Kita Ada Di Alam Ini*. Jurnal Masalah Pastoral 4.1 : hlm 30

⁴ Wahyuningsih, W. (2018). *Millenium development goals (Mdgs) Dan sustainable development goals (Sdgs) dalam kesejahteraan sosial*. BISMA: Jurnal Bisnis dan Manajemen, 11(3), hlm.392

⁵ Muhaimin, *Metode Penelitian Hukum*, Nusa Tenggara Barat, 2020, Mataram University press, hlm 45

⁶ Suteki, Galang Taufani, 2018, *Metodologi Penelitian Hukum (Filsafat teori dan Praktik*, Depok, PT Raja Grafindo Persada. hlm 181

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia

gases emitted by forest fires, and biological reactions. Human activities also contribute to pollutants produced by waste from manufacturing plants,⁷ This is the cause of climate change.

Climate change, which began to occur in the early 20th century, was triggered by the industrial revolution. The industrial revolution marked the beginning of technological advancements through steam engines used to facilitate various aspects of human life. These conveniences indirectly resulted in the greenhouse effect and the release of carbon dioxide emissions into the atmosphere, altering the Earth's temperature and climate cycles. This has led to natural disasters such as prolonged floods due to unpredictable weather, rising sea levels caused by melting polar ice caps due to prolonged global warming, and climate change-induced storms like tropical cyclones.

Other impacts involve health; various diseases arise due to unpredictable climate change, such as dengue fever, various lung diseases, and illnesses resulting from natural disasters.⁸ Another consequence that will be felt is highly complex for governments. The melting of polar ice will raise sea levels worldwide, posing a threat of submergence to several islands, impacting the shifting of territorial boundaries of a country. This will also trigger population displacement from one island to another, leading to other social issues.⁹ In the long run, a country will face difficulties in making policies related to economic development, human resource development, education, and national stability, which if left unchecked, will ultimately lead to drought and famine.¹⁰

Indonesia, as a country rich in natural resources from mining, as well as abundant flora and fauna, which can support development, cannot underestimate environmental damage; in fact, it's quite significant. Based on the description above, it can be seen that this climate change is very dangerous if not controlled because it will have both direct and indirect impacts on every aspect of human life, threatening the sustainability of the current human civilization.¹¹

2. Sustainable Development Goals

The worsening climate change has spurred movements to address the issue for the sake of human survival. Various countries around the world are taking action to mitigate the impacts of climate change through the implementation of sustainable development. According to the World Commission on Environment and Development, which is one of the United Nations commissions focusing on environmental concerns, sustainable development is defined as a concept that emphasizes a country's economic development while still considering environmental aspects that affect sustainability, ensuring that future generations can meet their own needs. The National Development Planning Agency (Bappenas) also defines sustainable development as the improvement of societal welfare and social life by maintaining environmental standards and ensuring justice through the implementation of management practices that enhance the quality of life for society.¹²

The development plan advocated by the UN since the early 21st century, namely the Millennium Development Goals (MDGs) program, is an effort to fulfill basic human needs through a collective commitment for a 15-year period from 2000 to 2015, consisting of eight commitments: a. Eradicate Poverty and Hunger; b. Achieve Universal Primary Education; c. Promote Gender Equality and Empower Women; d. Reduce Child Mortality; e. Improve Maternal Health; f. Combat HIV/AIDS, Malaria, and Other Diseases; g. Ensure Environmental Sustainability; h. Develop a Global Partnership for Development.¹³

The MDGs succeeded in reducing poverty worldwide, but there is a need for follow-up to the program. On September 25, 2015, in New York, USA, the Sustainable Development Goals document was declared, aimed at enhancing the achievements of the MDGs, with 17 goals outlined by the SDGs, including: a. No Poverty; b. Zero Hunger; c. Good Health and Well-being; d. Quality Education; e. Gender Equality; f. Clean Water and Sanitation; g. Affordable and Clean Energy; h. Decent Work and Economic Growth; i. Industry, Innovation, and Infrastructure; j. Reduced Inequality; k. Sustainable Cities and Communities; l. Responsible Consumption and Production; m. Climate Action; n. Life Below Water; o. Life on Land; p. Peace, Justice, and Strong Institutions; q. Partnerships for the Goals.¹⁴

⁷ Oksfriani Jufri Sumampouw, 2019, *Perubahan Iklim dan Kesehatan Masyarakat*, Sleman, Deepublish, hlm. 1

⁸ Ibid, hlm 2

⁹ Legionosuko, T., Madjid, M. A., Asmoro, N., & Samudro, E. G. (2019). *Posisi dan strategi indonesia dalam menghadapi perubahan iklim guna mendukung ketahanan nasional*. *Jurnal Ketahanan Nasional*, 25(3), hlm. 299

¹⁰ Keman, S. (2007). *Perubahan Iklim Global, Kesehatan Manusia dan Pembangunan Berkelanjutan*. *Jurnal Kesehatan Lingkungan Unair*, 3(2), hlm 197

¹¹ Malihah, L. (2022). *Tantangan Dalam Upaya Mengatasi Dampak Perubahan Iklim Dan Mendukung Pembangunan Ekonomi Berkelanjutan: Sebuah Tinjauan*. *Jurnal Kebijakan Pembangunan*, 17(2), hlm. 222

¹² Ibid hlm. 223

¹³ Irhamsyah, F. (2019). *Sustainable development goals (SDGS) dan dampaknya bagi ketahanan nasional*. *Jurnal Lemhannas RI*, 7(2), hlm. 46

¹⁴ Ishatono, I., & Raharjo, S. T. (2016). *Sustainable development goals (SDGs) dan pengentasan kemiskinan*. *Share: Social Work Journal*, 6(2), hlm 160

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia

Indonesia, as one of the member states of the UN, plays a role in addressing climate change issues by adopting the SDGs through Presidential Regulation No. 59 of 2017 on the Implementation of Achieving Sustainable Development Goals, which serves as a guideline for nearly all layers of society, from the government, businesses, to academia, in maintaining the order of sustainable development.¹⁵ Such synchronization is necessary to adjust policies to be taken because each country has different characteristics in terms of economy, social, geographic, and cultural aspects. The goal of sustainable development serves as a legal framework to facilitate and regulate the government's role in developing development facilities, minimizing the risk of environmental damage, and in financing to invest in development project funds.

Companies in Indonesia also play a significant role in addressing global issues, especially in implementing SDGs by undertaking efforts aligned with the goals of the SDGs through various programs. This is evident in the role of several companies in Indonesia that have been involved in the Indonesia Business Council for Sustainable Development as a tangible manifestation of realizing the SDGs.¹⁶ The tangible form of this role can be seen through government policies that require every company to have programs implemented in their annual agenda, known as Corporate Social Responsibility.

3. Corporate Social Responsibility

The economy, supported by companies as continuous and permanent business entities seeking profits, has corporate social responsibility. Corporate Social Responsibility (CSR) can be defined as a company's awareness in seeking profits for itself while also obligating to consider the welfare of society and its surrounding environment. The broad definition of CSR can also be interpreted as an obligation imposed on companies in their management to consider policies formulated, decisions made by the company, and actions taken that can benefit society and the environment. The contributions of these companies are a form of corporate concern for the sustainability of economic development while still considering social, cultural, and environmental aspects.¹⁷

Corporate Social Responsibility indirectly enhances competitiveness for companies actively engaged in this agenda because the growing awareness of environmental issues influences consumer behavior. Consumers tend to choose companies that can sustain environmental conservation, even though the primary goal of companies is to maximize profits.¹⁸

Corporate Social Responsibility can be grouped into four categories: a. Economic Responsibility: Economically, a company's responsibility is to produce goods and services for society at a fair price and provide profits for the company; b. Legal Responsibility: Wherever a company operates, it will inevitably be subject to the regulations and laws in that location, especially those governing business activities. These regulations primarily concern environmental regulations and consumer protection; c. Ethical Responsibility: A company should not only comply with the applicable laws but also adhere to ethical standards; d. Discretionary Responsibility: This responsibility is voluntary and involves activities such as community engagement, being a good citizen, and so on.¹⁹

The benefits of Corporate Social Responsibility are extensive for humans. There are several benefits: a. For companies, the company's image will improve in the eyes of the public, which, when looked at more closely, will lead to easier access to investors and improved corporate governance in formulating policies related to the company's sustainability in profit-making; b. For society, it creates job opportunities in an area, thus improving economic and social quality; c. For the environment, it helps maintain environmental sustainability by preventing excessive exploitation of natural resources; d. For the country, it can reduce corruption by minimizing bribery to the government and increase the country's revenue from tax collection from companies.²⁰

B. Regulations on Corporate Social Responsibility In Indonesia

The Indonesian government has established several regulations related to Corporate Social Responsibility, regulations accompanied by sanctions for violators, in this case, companies are expected to increase corporate awareness to comply with regulations. The legislation in Indonesia includes:

1. Law Number 40 of 2007 concerning Limited Liability Companies

¹⁵ Pangestu, F. P., Rahmadiani, N. S., Hardiyanti, N. T., & Yusida, E. (2021, June). *Ekonomi Pancasila Sebagai Pedoman Dalam Tujuan Pembangunan Berkelanjutan SDGs (Sustainable Development Goals) 2030*. In *Prosiding Seminar Nasional Ekonomi Pembangunan* (Vol. 1, No. 3, pp. hlm. 212

¹⁶ Fitri, M. R., & Jauhari, P. R. (2020). *Kolaborasi Masyarakat Sipil dan Perusahaan dalam Pelaksanaan SDGs di Indonesia*. *RESIPROKAL: Jurnal Riset Sosiologi Progresif Aktual*, 2(2), hlm. 194

¹⁷ Naning Fatmawatie, 2017, *Tanggung Jawab sosial Perusahaan*, Kediri, STAIN Kediri Press, hlm. 7

¹⁸ *Ibid*, hlm 13

¹⁹ Hamdani, A., & Awatara, I. G. P. D. (2016). *Pengaruh Tanggung Jawab Sosial Perusahaan terhadap Komitmen Organisasi dan Kinerja Karyawan*. *Jurnal Aplikasi Manajemen*, 14(2), hlm. 203

²⁰ *Loc.cit*, Naning Fatmawatie, hlm. 20

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia

The social and environmental responsibility regulated in this law is stipulated in Article 74, paragraphs 1-4, including: a. Paragraph 1: Every company is obligated to carry out social and environmental responsibility. In this paragraph, the referred companies are those engaged in natural resource-related activities. b. Paragraph 2: Companies must consider appropriateness and reasonableness in budgeting to fulfill social and environmental responsibilities. c. Paragraph 3: Companies will face sanctions if they fail to fulfill social responsibilities. d. Paragraph 4: Furthermore, all provisions regarding social responsibility are regulated by government regulations.

2. Government Regulation No. 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies

Social and environmental responsibilities by companies are carried out based on the company's annual work plan, which includes activity plans and budgets by the board of directors after obtaining approval from the General Meeting of Shareholders or the board of commissioners as stated in Article 4 of this law. The implementation is reported and accounted for during the General Meeting of Shareholders in the form of an annual report in accordance with Article 6 of this law.

3. Law Number 25 of 2007 concerning Investment

Article 17 of this law mandates investors to allocate and periodically carry out environmental revitalization in accordance with the standards, especially for investors involved in non-renewable natural resource sectors. Sanctions for companies failing to fulfill social responsibilities as stated in Article 34 include: "a. written warning; b. restriction of business activities; c. suspension of business activities and/or investment facility; or d. revocation of business activities and/or investment facility licenses, and the company or individual may be subject to administrative sanctions by the competent authority in accordance with the regulations."

4. Law Number 32 of 2009 concerning Environmental Management

According to Article 68 of Law 32/2009, every individual or entity engaged in business and/or activities is obliged to: "a. provide information related to environmental protection and management truthfully, accurately, openly, and in a timely manner; b. maintain the sustainability of environmental functions; and c. comply with provisions regarding environmental quality standards and/or criteria for environmental damage." The implementation of this article takes the form of Environmental Impact Analysis requirements that must be fulfilled by every individual or business entity.

5. Law Number 3 of 2020 Concerning Amendments to Law Number 4 of 2009 Concerning Mineral and Coal Mining

The Mineral and Coal Mining Management Plan must consider environmental aspects as referred to in Article 8 paragraph 2 letters a and b, formulated by considering: a. the carrying capacity of natural resources and the environment based on basic and thematic geospatial data and information; b. environmental preservation. Regarding Mining Business Permits as stipulated in Article 39 letter l, companies are also required to prepare environmental documents. Sanctions in this law allow the government, in this case the minister, to impose administrative sanctions on related parties for violations, including: written warnings; fines; temporary suspension of some or all Exploration or Production Operation activities; and/or revocation of IUP, IUPK, IPR, SIPB, or Sales IUP.

6. Minister of Social Affairs Regulation Number 9 of 2020 Concerning Social and Environmental Responsibility of Business Entities

This regulation governs all matters related to the implementation of corporate social and environmental responsibility, forums for corporate social and environmental responsibility, coaching and supervision of businesses in implementing social and environmental responsibility, funding, reporting, awards for companies that implement social and environmental responsibility, as well as monitoring and evaluation by the government of businesses.

C. Handling Climate Change Through Social and Environmental Responsibility

The concept of Social Responsibility, aligned with Sustainable Development Goals, has a significant impact on the sustainability of both companies and the environment. Social responsibility is divided into two dimensions in its implementation: a. Internally, it involves managing human resources, adapting to changes, environmental impact management, worker safety, worker health, and natural resource management; b. Externally, it encompasses human rights, empowerment of local communities, global environmental issues, and consumer rights²¹ Some corporate social and environmental responsibility programs in addressing climate change involve a company's commitment to environmental preservation, with a focus on waste management, carbon emission quality, and funding related to environmental conservation.²² Some examples that can be done to address climate change include:

1. Carbon Offset

²¹ Loc.cit, Naning Fatmawatie, hlm. 55

²² Karyanto, B., & Martiana, R. (2020). *Peran Akuntan dan Perusahaan Menuju Tujuan Pembangunan Berkelanjutan (Sustainable Development Goals/SDGs) 2030*. Jurnal Studia Akuntansi Dan Bisnis (The Indonesian Journal of Management & Accounting), 8(1). hlm 25

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia

Carbon offset is an activity carried out by individuals or businesses to balance carbon emissions in a specific area according to the carbon generated by the company, thereby reducing the carbon released into the air. The activity may involve tree planting in a certain area, with the number of trees planted adjusted to the amount of carbon emissions. The calculation is that one tree can absorb 1 ton of carbon dioxide, although the absorption of one tree is relative depending on the type and size of the tree.²³ Another way is the efficiency in using energy in business activities and the use of energy such as hydropower and wind energy. The steps of carbon offsetting begin by determining the amount of natural resource consumption that produces carbon emissions. Second, calculating the carbon emissions from fuel combustion. Third, calculating the land area needed to absorb carbon emissions.²⁴

2. Community-Based Organic Waste Management

Climate change mitigation can be carried out by the community through efforts to minimize gas emissions by managing organic waste, as has been done by PT. Pertamina International Refinery Unit V Balikpapan, which initiated and implemented the Integrated Waste Management Program in the Atas Air Village, Margasari Subdistrict. The IWMP encourages the community to use the Takakura method in managing waste generated by the surrounding community and waste at the Final Disposal Site. The method used by this program saves time and requires more flexible space, the resulting compost tends to be fresher and can be done periodically with the following steps: a. Making fermentation media; b. Making Takakura compost seeds; c. Making Takakura baskets and composting.²⁵

3. Increase Awareness of the Community and employees regarding the importance of environmental conservation.

For the community, there needs to be socialization regarding the implementation of Corporate Social Responsibility in economic, health, cultural, and infrastructure aspects. For employees, the implementation of training and self-development programs for employee health, employee safety, and education related to environmental protection is necessary.²⁶

D. CONCLUSION

The goal of sustainable development is a concept about what all humans should do in their activities, especially in the business world, where entrepreneurs often neglect the environment around them without considering the sustainability of the global ecosystem. The hope of sustainable development goals is to inherit a sustainably preserved earth for future generations. Climate change, which is increasingly having serious impacts on humans, needs to be addressed holistically, one of which is through efforts that can be undertaken with corporate social and environmental responsibility, as one of the largest carbon emitters in the world. Indonesia has several laws and regulations governing corporate social and environmental responsibility as efforts to address climate change. Tangible manifestations of corporate social and environmental responsibility include carbon offsetting, organic waste management, and increasing awareness among communities and employees through environmental education.

ACKNOWLEDGMENT

Gratitude to the founders and co-founders of the faculty of law of , Universitas Atma Jaya Yogyakarta.

REFERENCES

- 1) Susanto, Pengantar Hukum Bisnis, 2019, unpm press, Tangerang Selatan.
- 2) Bosman Butarbutar (2019), Peranan Etika Bisnis Dalam Bisnis. 1(1).
- 3) Meran, Markus. (2016). *Ensiklik Laudato Si': Perawatan Rumah Kita Bersama–Rumah Kita Ada Di Alam Ini*. Jurnal Masalah Pastoral 4.1.
- 4) Wahyuningsih, W. (2018). *Millenium developent goals (Mdgs) Dan sustainable development goals (Sdgs) dalam kesejahteraan sosial*. BISMA: Jurnal Bisnis dan Manajemen, 11(3).
- 5) Muhaimin, Metode Penelitian Hukum, Nusa Tenggara Barat, 2020, Mataram University press.

²³ Susilo, J. (2008). *Penerapan Carbon Offset Policy sebagai Baglan dari CSR Perusahaan Melalui Carbon Accounting*. Jurnal Aplikasi Bisnis, hlm 1128

²⁴ Ibid, hlm 1130

²⁵ Ayodya, F. P., Ali, J., Nugrahani, L. R., & Alexander, R. (2023). *Climate Change Mitigation Through Corporate Social Responsibility (CSR) Program: Community-Based Organic Waste Management*. Indonesian Journal of Social Responsibility Review (IJSRR), 2(2), hlm 125

²⁶ Dewani, A. P., Boer, R., & Jannah, N. (2014). *Analisis jejak karbon agribisnis sawit untuk menyusun arahan strategi dan program corporate social responsibility (csr)*. Jurnal Pengelolaan Sumberdaya Alam dan Lingkungan (Journal of Natural Resources and Environmental Management), 4(1), hlm 101

Handling Climate Change through Corporate Social Responsibility as the Implementation of Sustainable Development Goals in Indonesia

- 6) Suteki, Galang Taufani, 2018, *Metodologi Penelitian Hukum (Filsafat teori dan Praktik*, Depok, PT Raja Grafindo Persada.
- 7) Oksfrian Jufri Sumampouw, 2019, *Perubahan Iklim dan Kesehatan Masyarakat*, Sleman, Deepublish.
- 8) Legionosuko, T., Madjid, M. A., Asmoro, N., & Samudro, E. G. (2019). *Posisi dan strategi indonesia dalam menghadapi perubahan iklim guna mendukung ketahanan nasional*. *Jurnal Ketahanan Nasional*, 25(3).
- 9) Keman, S. (2007). *Perubahan Iklim Global, Kesehatan Manusia dan Pembangunan Berkelanjutan*. *Jurnal Kesehatan Lingkungan Unair*, 3(2).
- 10) Malihah, L. (2022). *Tantangan Dalam Upaya Mengatasi Dampak Perubahan Iklim Dan Mendukung Pembangunan Ekonomi Berkelanjutan: Sebuah Tinjauan*. *Jurnal Kebijakan Pembangunan*, 17(2).
- 11) Irhamsyah, F. (2019). *Sustainable development goals (SDGs) dan dampaknya bagi ketahanan nasional*. *Jurnal Lemhannas RI*, 7(2).
- 12) Ishatono, I., & Raharjo, S. T. (2016). *Sustainable development goals (SDGs) dan pengentasan kemiskinan*. *Share: Social Work Journal*, 6(2).
- 13) Pangestu, F. P., Rahmadianti, N. S., Hardiyanti, N. T., & Yusida, E. (2021, June). *Ekonomi Pancasila Sebagai Pedoman Dalam Tujuan Pembangunan Berkelanjutan SDGs (Sustainable Development Goals) 2030*. In *Prosiding Seminar Nasional Ekonomi Pembangunan* (Vol. 1, No. 3, pp.
- 14) Fitri, M. R., & Jauhari, P. R. (2020). *Kolaborasi Masyarakat Sipil dan Perusahaan dalam Pelaksanaan SDGs di Indonesia*. *RESIPROKAL: Jurnal Riset Sosiologi Progresif Aktual*, 2(2).
- 15) Naning Fatmawatie, 2017, *Tanggung Jawab sosial Perusahaan*, Kediri, STAIN Kediri Press.
- 16) Hamdani, A., & Awatara, I. G. P. D. (2016). *Pengaruh Tanggung Jawab Sosial Perusahaan terhadap Komitmen Organisasi dan Kinerja Karyawan*. *Jurnal Aplikasi Manajemen*, 14(2).
- 17) Karyanto, B., & Martiana, R. (2020). *Peran Akuntan dan Perusahaan Menuju Tujuan Pembangunan Berkelanjutan (Sustainable Development Goals/SDGs) 2030*. *Jurnal Studia Akuntansi Dan Bisnis (The Indonesian Journal of Management & Accounting)*, 8(1).
- 18) Susilo, J. (2008). *Penerapan Carbon Offset Policy sebagai Baglan dari CSR Perusahaan Melalui Carbon Accounting*. *Jurnal Aplikasi Bisnis*.
- 19) Ayodya, F. P., Ali, J., Nugrahani, L. R., & Alexander, R. (2023). *Climate Change Mitigation Through Corporate Social Responsibility (CSR) Program: Community-Based Organic Waste Management*. *Indonesian Journal of Social Responsibility Review (IJSRR)*, 2(2).
- 20) Dewani, A. P., Boer, R., & Jannah, N. (2014). *Analisis jejak karbon agribisnis sawit untuk menyusun arahan strategi dan program corporate social responsibility (csr)*. *Jurnal Pengelolaan Sumberdaya Alam dan Lingkungan (Journal of Natural Resources and Environmental Management)*, 4(1).



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.