

# Transparency and Accountability in Corporate Social Responsibility Programs: Local Government Oversight through a Business Law Perspective

**Diana Setiawati**

Universitas Muhammadiyah Surakarta  
ds170@ums.ac.id

**Soepatini**

Universitas Muhammadiyah Surakarta  
soepatini@ums.ac.id

**Hanifah Febriani**

Universitas Muhammadiyah Surakarta  
hf185@ums.ac.id

**Chintya Anggraeni**

Universitas Muhammadiyah Surakarta

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**Corresponding  
Author:**

Diana Setiawati  
ds170@ums.ac.id

## ABSTRACT

Corporate Social Responsibility (CSR) is increasingly recognized as more than just a corporate obligation—it is a strategic approach to achieving sustainable development goals. In Indonesia, where regional autonomy gives local governments significant authority, their role in supervising CSR becomes particularly important, especially in ensuring transparency and accountability. Despite this, many CSR programs still suffer from a lack of clear oversight, limited regulatory support, and varying levels of corporate commitment.

This study explores how local governments carry out their supervisory role in CSR programs from the perspective of business law. Using a qualitative juridical-normative approach complemented by field data, this research focuses on Klaten, Central Java, as a case study. Data were obtained through interviews with local officials, CSR practitioners, and community members, as well as analysis of regional regulations and corporate CSR reports.

The findings reveal that while some local governments have made efforts to regulate CSR through regional policies, the lack of binding legal instruments and standardized monitoring systems poses significant challenges. In many cases, accountability still depends more on voluntary compliance than enforceable obligations. Moreover, transparency in CSR reporting is often limited, making it difficult for stakeholders to evaluate the actual impact.

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The study concludes that strengthening the legal basis of CSR at the local level—through clearer regulations, transparent reporting standards, and inclusive supervision involving civil society—could lead to more effective CSR governance. This would not only improve corporate accountability but also ensure that CSR efforts align more closely with community needs and sustainable development goals.

**Keywords:** CSR, business law, local government, accountability

### **ABSTRAK**

*Corporate Social Responsibility (CSR) kini dipandang tidak hanya sebagai kewajiban perusahaan, tetapi juga sebagai strategi untuk mendukung pencapaian tujuan pembangunan berkelanjutan. Di Indonesia, otonomi daerah memberikan kewenangan yang cukup besar kepada pemerintah daerah, termasuk dalam mengawasi pelaksanaan program CSR. Namun, dalam praktiknya, pengawasan CSR di tingkat lokal masih menghadapi berbagai tantangan, mulai dari lemahnya dasar hukum hingga kurangnya keterbukaan dan akuntabilitas dalam pelaporan.*

*Penelitian ini bertujuan untuk mengkaji bagaimana peran pemerintah daerah dalam mengawasi program CSR ditinjau dari perspektif hukum bisnis. Dengan menggunakan pendekatan yuridis-normatif yang dipadukan dengan data lapangan, penelitian ini mengambil studi kasus di Kabupaten Klaten, Jawa Tengah. Data diperoleh melalui wawancara dengan pejabat pemerintah daerah, pelaksana CSR di perusahaan, serta perwakilan masyarakat, disertai analisis terhadap regulasi daerah dan dokumen pelaporan CSR.*

*Hasil penelitian menunjukkan bahwa meskipun beberapa pemerintah daerah telah mencoba menyusun regulasi terkait CSR, keterbatasan instrumen hukum yang mengikat serta belum adanya sistem pemantauan yang baku menjadi kendala utama. Dalam banyak kasus, akuntabilitas CSR masih bergantung pada kesukarelaan perusahaan, bukan pada kewajiban hukum. Selain itu, transparansi pelaporan program CSR juga masih rendah, sehingga sulit bagi masyarakat untuk menilai dampaknya secara objektif.*

*Penelitian ini menyimpulkan bahwa penguatan landasan hukum CSR di tingkat daerah, melalui regulasi yang lebih jelas, standar pelaporan yang transparan, serta mekanisme pengawasan yang melibatkan masyarakat, dapat mendorong tata kelola CSR yang lebih efektif dan berdampak langsung pada pembangunan berkelanjutan.*

*Kata kunci:* CSR, hukum bisnis, pemerintah daerah, akuntabilitas

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## INTRODUCTION

In recent years, Corporate Social Responsibility (CSR) has grown beyond a mere buzzword in the business world. It has evolved into a core component of how modern corporations are expected to operate—balancing profit-making with a genuine commitment to social and environmental well-being. This shift is particularly relevant in developing countries like Indonesia, where rapid economic growth is often accompanied by pressing environmental challenges and social inequality. As expectations grow, so does the need for accountability. Communities, civil society, and regulators are increasingly demanding transparency in how CSR is conducted and whether it truly benefits those it claims to support.

Indonesia presents a unique case. While CSR is mandated under certain conditions—especially for companies involved in natural resource exploitation—the implementation often lacks clarity and enforcement. Many CSR programs remain surface-level or performative, with limited impact on target communities. This situation raises important legal and governance questions. How should CSR be supervised? Who ensures companies are being transparent and accountable in fulfilling their social responsibilities? And to what extent are existing laws effective in guiding and controlling CSR practices?

This study aims to explore the role of local governments in supervising CSR, using a business law framework to assess the effectiveness of current legal arrangements. Specifically, the research focuses on three key questions: (1) What is the role of local governments in overseeing CSR initiatives? (2) Are current legal frameworks sufficient to promote transparency and accountability? (3) What challenges do local governments face in carrying out their supervisory roles? Through this exploration, the study aims to contribute to a deeper understanding of CSR governance in decentralized legal systems and offer practical recommendations for improving oversight mechanisms.

CSR, in its broadest sense, refers to the responsibility of companies to manage their operations in ways that enhance society and the environment. The European Commission defines it as a voluntary integration of social and environmental concerns into business operations and stakeholder interactions. In another widely accepted model, Carroll's CSR Pyramid (1991) outlines four layers of corporate responsibility: economic, legal, ethical, and

philanthropic. These concepts have shaped global CSR discourse and found varying interpretations across different legal and cultural contexts.

In Indonesia, the formalization of CSR through legislation—such as Law No. 40 of 2007 on Limited Liability Companies—reflects an effort to move CSR from a voluntary practice to a quasi-mandatory obligation. However, enforcement mechanisms remain weak, and transparency is often limited. As a result, questions persist about whether CSR efforts are genuinely impactful or merely compliance-driven.

Transparency in CSR means more than just publicizing activities; it involves openly sharing information about goals, processes, challenges, and results. Accountability, meanwhile, refers to a company's obligation to explain its CSR decisions and accept responsibility for outcomes. These principles are foundational in business law and governance, where public trust hinges on honest, verifiable practices.

Scholars like Suryanto and Komalasari (2020) have found that many CSR initiatives in Indonesia are superficial, designed more to fulfill legal formalities than to create meaningful social change. Local governments, which could act as key watchdogs, often struggle with limited authority, unclear legal mandates, or lack of capacity. This results in a weak oversight structure that allows companies to design and report on CSR projects with minimal external input or verification.

Decentralization laws, particularly Law No. 23 of 2014 on Regional Government, give local authorities a role in advancing sustainable development. Yet their involvement in CSR remains ambiguous. While some regions have issued local regulations (Perda) on CSR, these are not uniformly enforced and often lack clarity. As a result, CSR governance at the local level remains inconsistent and underexplored in academic literature.

This research addresses that gap by applying a business law perspective to the question of CSR supervision in decentralized governance systems. The goal is to highlight the legal and practical challenges faced by local governments, explore what has worked in practice, and propose realistic legal reforms. In doing so, the study seeks to promote a more accountable, transparent, and impactful model of CSR that is rooted in good governance and responsive to local needs.

## RESEARCH METHODOLOGY

This study employs a qualitative research approach rooted in a juridical-normative framework, enriched by empirical fieldwork to capture real-world dynamics. The juridical-normative method focuses on analyzing statutory laws, regulations, and legal doctrines relevant to CSR and local government authority. This provides the foundation for understanding how existing legal norms shape CSR oversight responsibilities. In addition, empirical methods such as interviews and document analysis are used to gather data on how these laws are applied and interpreted in practice.

Primary legal materials include national legislation such as Law No. 40/2007 on Limited Liability Companies, Law No. 25/2007 on Investment, and Law No. 23/2014 on Regional Government. These are complemented by local regulations (Peraturan Daerah) and CSR policies issued by regional governments. Secondary legal materials include legal commentaries, academic articles, and policy papers discussing CSR regulation and governance.

The case study focuses on Klaten, Central Java—a region that has shown both promise and pitfalls in local CSR governance. Document analysis of CSR reports, local government planning documents, and NGO assessments further supports the empirical inquiry.

Data from interviews and documents were analyzed thematically to identify patterns and discrepancies between legal frameworks and their implementation. Particular attention was paid to themes of transparency, accountability, legal clarity, institutional coordination, and community involvement. By combining doctrinal legal analysis with empirical findings, the research aims to offer both normative insights and practical policy recommendations that are grounded in local realities.

## DISCUSSIONS

Building upon the findings and theoretical framework presented in the previous sections, the discussion now turns to a deeper exploration of the dynamics surrounding transparency and accountability in Corporate Social Responsibility (CSR) initiatives. Particular attention is given to the role of local government oversight, framed through the lens of business law and regulatory practice. (Adomako & Tran, 2023)

Understanding how legal norms interact with local governance mechanisms offers valuable insight into the structural strengths and weaknesses that shape CSR implementation. This analysis brings to light not only the legal foundations of CSR obligations but also the

practical realities encountered by local authorities in monitoring and guiding corporate behavior. Furthermore, the discussion reflects on the extent to which existing legal frameworks empower local governments to enforce transparency and accountability, while also identifying the institutional, political, and socio-economic factors that may hinder effective supervision. In doing so, the narrative aims to integrate legal reasoning with governance perspectives, offering a balanced interpretation of normative expectations and on-the-ground practices. (Prihatiningsih et al., 2017)

### **1. National Legal Basis for CSR and the Authority of Local Governments**

CSR in Indonesia is primarily regulated under Article 74 of Law No. 40/2007 on Limited Liability Companies, which mandates CSR for companies in the natural resources sector. However, this provision lacks detailed definitions regarding forms, reporting mechanisms, or sanctions. It is ambiguous; the phrase "according to the company's capabilities" (Paragraph 2) allows companies to evade responsibility (Suryanto & Komalasari, 2020).

Supporting regulations such as Law No. 25/2007 on Investment and Government Regulation No. 47/2012 on Corporate Social Responsibility also fail to provide operational guidelines. Consequently, CSR is often perceived as a "moral obligation" rather than a legal requirement (Aji, 2018).

Local governments should play a key role in CSR oversight under Law No. 23/2014 on Regional Governance, which grants them authority over sustainable development (Article 14). However, No explicit clauses address CSR oversight and Inconsistent local regulations: Few regions (e.g., West Java with Regional Regulation No. 2/2015) have specific CSR rules, while Klaten lacks such regulations. A study by Wahyuni (2021) found that 70% of local governments in Central Java lack dedicated units for CSR monitoring, relying on ad hoc mechanisms instead.

Indonesia's approach to Corporate Social Responsibility (CSR) is best characterized as quasi-mandatory—a hybrid between voluntary philanthropy and legally binding obligation. Article 74 of Law No. 40/2007 on Limited Liability Companies mandates CSR specifically for companies operating in natural resource sectors, framing it as a

compulsory obligation. (Suryanto & Komalasari, 2020). However, the law's ambiguous phrasing particularly the clause stating that CSR must be conducted "in accordance with the company's capabilities and business activities" introduces significant flexibility, allowing firms to interpret compliance subjectively. (Setiawati et al., 2022)

A critical gap in this framework is the absence of standardized reporting mechanisms. Unlike jurisdictions such as India, where the Companies Act 2013 requires detailed disclosures via Form CSR-1 (Ministry of Corporate Affairs India, 2022), Indonesian regulations do not prescribe specific reporting formats, audit requirements, or third-party verification processes. Consequently, CSR reporting remains inconsistent:

- a. Qualitative over quantitative: Many firms provide narrative descriptions of activities rather than measurable outputs (e.g., funds allocated, beneficiary counts, or impact metrics).
- b. No centralized repository: There is no national database for CSR disclosures, hindering transparency and comparative analysis (Wahyuni, 2021).
- c. Limited enforcement: Without legally defined reporting standards, regulatory bodies lack grounds to penalize non-compliance.

This regulatory ambiguity has led to performative CSR—where companies prioritize visibility (e.g., ceremonial groundbreaking events) over substantive impact (Aji, 2018). For instance, a 2023 audit of 50 CSR programs in Klaten Regency found that 68% lacked post-implementation evaluations, and only 12% disclosed financial allocations (Klaten CSR Audit Report, 2023). Such deficiencies underscore the need for standardized reporting protocols to align CSR practices with sustainable development goals

## **2. Regulatory Gaps: Transparency and Accountability**

Based on the interview result, we found some lack of Standardized Reporting, and there is no legal provisions require companies to: Publish detailed CSR reports (budgets, beneficiaries, impact evaluations) and Involve communities in planning and monitoring.(Nd, 2019) Example: In Klaten, CSR reports from PT. Sari Husada (a dairy company) only list activities without evaluation data (interview with Klaten's PMPTSP Office, 2023). Comparison with India: The Companies Act 2013

mandates large firms to form CSR Committees and report expenditures to regulators. Non-compliance triggers sanctions (Ministry of Corporate Affairs India, 2015).

Article 74 of the Company Law vaguely states "sanctions as per applicable laws," with no implementing regulations. As a result: Companies allocate minimal CSR funds (<1% of profits) and Local governments lack legal tools to enforce compliance.

While Indonesia's decentralization framework under Law No. 23/2014 on Regional Government delegates authority over social development to local governments, it fails to explicitly assign CSR oversight responsibilities. This omission creates jurisdictional ambiguities, forcing local governments to infer their roles from broader clauses on "sustainable development" (Article 14) and "public service supervision" (Article 27).

Key challenges stemming from this ambiguity include:

- a. Fragmented implementation: Only 15% of Indonesian regencies have enacted local regulations (Perda) specifically addressing CSR (Directorate General of Regional Development, 2023). In Klaten Regency, officials reported confusion over whether CSR monitoring falls under the Investment Office (DPMPTSP), Social Services, or Environment Agency (Interview with Klaten PMPTSP, 2023).
- b. Capacity constraints: Local governments often lack dedicated CSR units or technical expertise to evaluate corporate programs. For example, East Java's CSR monitoring relies on ad hoc committees with no legal authority to demand corrective actions (Wahyuni, 2021).
- c. Regulatory paralysis: In the absence of clear mandates, local governments hesitate to sanction non-compliant firms. A 2022 case in Central Java saw a palm oil company reject a regency's request for CSR audits, citing "no legal basis for local intervention" (Central Java CSR Watch Report, 2022).

Comparative studies highlight more robust models. The Philippines' Local Government Code of 1991 explicitly empowers municipalities to require CSR partnerships with businesses, while India's CSR Rules (2014) assign monitoring to district-level committees. Indonesia's reliance on implicit interpretation of UU



Pemda contrasts sharply with these frameworks, revealing a critical gap in governance clarity.

To rectify Policy Implications, amendments to the regulations should:

- a. Explicitly designate CSR oversight as a local government competency, including audit rights and sanctioning powers.
- b. Establish interagency coordination mechanisms to prevent jurisdictional overlaps.
- c. Mandate capacity-building programs for local officials on CSR evaluation.

These reforms would transform local governments from passive observers to

Drawing from the analysis, several key themes emerged: the gap between legal mandates and practical implementation, the role of transparency and accountability in improving CSR outcomes, and the challenges of enforcement in decentralized governance.

#### a. Gap Between Legal Mandates and Practical Implementation

One of the most striking findings of this research is the significant gap between the legal framework and its actual implementation. While national laws like Law No. 40/2007 and Law No. 25/2007 mandate CSR for companies, especially those in industries with significant environmental or social impacts, these regulations often lack clarity in enforcement mechanisms. Local governments, despite having some authority under Law No. 23/2014 on Regional Government, face challenges in applying and enforcing these laws consistently. (Freeman & Dmytriiev, 2017)

For example, some local governments in Indonesia have developed their own CSR regulations (Perda) to support the implementation of national laws. However, these local regulations vary in scope, detail, and enforcement, leading to inconsistent practices across regions. In some areas, CSR activities are essentially self-regulated by companies, with minimal oversight or involvement from local authorities. This reflects a broader trend of regulatory fragmentation, where national laws are poorly aligned with local capacities and priorities.

#### b. Transparency and Accountability in CSR Practices

Another significant theme that emerged from the analysis is the importance of transparency and accountability in CSR programs. In many cases, CSR initiatives are not

fully transparent. While companies often publish CSR reports, these are typically brief, generic documents that lack detailed information about the goals, processes, and measurable outcomes of the initiatives. As a result, it is difficult for local governments, let alone communities, to evaluate the effectiveness and impact of these programs.

Local government officials highlighted the lack of clear standards for CSR reporting, which makes it challenging to hold companies accountable for their promises. Without clear, standardized reporting, there is no way to verify whether companies are delivering on their CSR commitments. Moreover, there is little independent oversight of CSR activities, and most of the scrutiny comes from the companies themselves or NGOs with limited resources.

#### c. Challenges of Enforcement in Decentralized Governance

Decentralization in Indonesia has given local governments more responsibility in areas like sustainable development and social welfare. However, this shift has also introduced challenges. Local governments, especially those in less-developed regions, often lack the resources, capacity, and political will to effectively oversee CSR programs. Even in areas where local regulations exist, enforcement is weak due to limited human and financial resources.

In interviews, local government officials noted that their primary focus is often on immediate issues like infrastructure development and social welfare programs, which leaves CSR oversight as a secondary priority. Furthermore, political factors sometimes influence CSR enforcement, with local authorities hesitant to challenge powerful companies that contribute significantly to the local economy.

#### d. The Role of Stakeholder Collaboration

Another key theme is the potential for improved collaboration between local governments, companies, and communities. Many local governments expressed the desire to improve CSR governance by involving communities in decision-making processes and fostering greater cooperation between all stakeholders. By giving local communities a stronger voice in CSR initiatives, local governments can ensure that CSR activities are more closely aligned with the needs of the people they aim to benefit.

Some case studies from regions like Klaten indicate that when local governments work closely with companies and communities, CSR programs tend to be more impactful. However,

these cases are still exceptions rather than the rule, and there is much room for improvement in terms of institutionalizing collaboration.

This analysis reveals that local government oversight of CSR in Indonesia is hindered by weak legal frameworks, inconsistent enforcement, lack of transparency, and inadequate resources. The decentralization of governance has given local authorities a greater role in CSR supervision, but without clear guidelines, robust enforcement mechanisms, and greater collaboration between stakeholders, local governments are often ineffective in overseeing CSR programs. To address these issues, the study suggests that reforms are necessary at both the legal and institutional levels.

## CONCLUSION

The study of Corporate Social Responsibility (CSR) governance in Indonesia, particularly from a business law perspective, underscores the persistent gap between legal mandates and effective implementation at the local level. Despite CSR being legally mandated for certain sectors under Law No. 40/2007 and supplemented by other national regulations, the absence of detailed operational guidelines, standardized reporting, and enforceable sanctions has resulted in a system that is more symbolic than substantive. Local governments, empowered in theory by Law No. 23/2014 on Regional Government, face considerable challenges in translating this authority into concrete oversight mechanisms. Inconsistent regional regulations, jurisdictional ambiguities, limited institutional capacity, and a lack of legal clarity regarding CSR supervision have led to fragmented enforcement and weakened accountability. This has allowed many companies to approach CSR as a reputational tool rather than a genuine development commitment.

Transparency and accountability—two foundational pillars of effective CSR—remain underdeveloped. Many CSR programs lack clear metrics, public reporting, and community involvement. Without a legal obligation to disclose comprehensive information or engage stakeholders, CSR reporting tends to be superficial, preventing meaningful evaluation or public scrutiny. Furthermore, decentralized governance has not yet translated into localized empowerment. Interviews and field evidence show that many local governments struggle with resource constraints, interagency coordination issues, and reluctance to confront powerful corporate actors, all of which hinder effective supervision.

To bridge these gaps, legal and institutional reforms are essential. Clear national guidelines must explicitly delegate CSR oversight responsibilities to local governments, backed by auditing authority, reporting standards, and stakeholder participation mechanisms. Only through such reforms can CSR evolve from a voluntary gesture into a legally enforceable and socially responsive practice that aligns with Indonesia's development goals.

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