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[JSSER] Editor Decision

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Dr. Bulent Tarman

btarman@gmail.com via sxb1plvcpn1452588.prod.sxb1.secureserver.net

to me

Sahal Afhami:

We have reached a decision regarding your submission to Journal of Social Studies Education Research, "ROLE OF EDUCATION LEGAL CONSULTANTS ON CORPORATE SOCIAL RESPONSIBILITY AND SOCIAL IMPACT".

Our decision is to: "Revisions required".

Please see the comments of the reviewers given below and revise your manuscript by using the Track Changes feature of the Word program. Please make sure to use the latest version of APA throughout the manuscript. It is highly recommended to cite most recent references relevant to this study. Please also address each of the reviewer's comments point by point in a cover letter upon resubmission. Proofreading the whole paper and removing spelling and grammar mistakes is necessary. Make sure to Proof-edited by a native English language specialist. Please revise your manuscript in 10 days and upload it through the online management system of the journal and please confirm your recipient of this message.

Please let me know if you need more time to revise it.

Best regards,

Fri, Apr 9, 2021, 9:30 PM

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Findings:

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- 1-Proofreading whole paper and remove spelling and grammar mistakes.
- 2- Clearly state the problem of the study and the purpose of the research and align the purpose with the theoretical framework in details.
- 3-Include theory and conceptional framework in the study.

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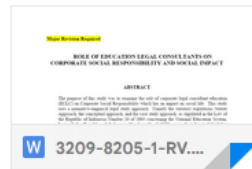
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- 2- Clearly state the problem of the study and the purpose of the research and align the purpose with the theoretical framework in details.
- 3-Include theory and conceptual framework in the study.
- 4-Explain methodology in a scientific way in details: What is the research design? And why is that kind of design selected? Why and how the selected design is appropriate?
- 5-Results must be clearly explained and discussion section needs alignment with the previous research,
- 6- Expand the references with current research studies
- 7- Make sure to use the latest version of APA (7th edition) throughout the paper.

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Sahal Afhami:

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Our decision is to: "accept submission."

Thank you for taking the time to revise the manuscript and address the required revisions. Please expect to get further instructions to follow in the near future for the publication procedure.

Best regards,

Bulent Tarman, Ph.D
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Revision required. See comments.

The coherent text containing your revisions is our goal, so that we can make sure that proper content and accuracy of revisions can be confirmed.

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

ABSTRACT

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

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

Introduction

The increasingly rapid global market demands that each competition in all aspects of life, especially in the economic sector. This can be seen from the increasing number of legal subjects conducting business activities that are no longer engaged as individual businesses, but in other forms, one of which is in the form of a Limited Liability Company. Along with the issuance of the Republic of Indonesia regulation in Law Number 40 of 2007 concerning Limited Liability Companies, several new provisions must be known by executives, decision-makers, and legal practitioners. It is considered very relevant considering that by carrying out business activities in a Limited Liability Company, many things can be enjoyed by these legal subjects. One of the characteristics often hit by issues is corporate social responsibility (CSR), which often intersects with regulations and local communities.

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

State-level non-formal institutions affect the economic prosperity of countries and companies. As a result, the large non-formal education sector is in demand by business people. Non-formal education provides clear opportunities for CSR professionals and Chief Executive Officers (CEOs) to contribute to human resource development by using a good, firm, and clear CSR strategy (Motilewa, Aziegbe-Esho, & Ngwu, 2019). The literature finds that CEO characteristics influence CSR. Because CEO activities can have a big impact on CSR activities. Non-formal education is lifelong learning in the concept of CSR that can lead to sustainability at the regional level (Bernardová, Ivanová, Fink, & Arkhangelska, 2019). Many corporate law schools and business schools offer certificates of expertise and competence. One of the factors in the high interest in non-formal education is the practice of CSR roles and responsibilities, which require special skills and skills (Chedrawi, Howayeck, & Tarhini, 2019). Previous studies have found that non-formal education supports industry improvement through improving communication skills and professionals (Gopura, Payne, Bandara, Buys, & Seneheweera, 2019; Miller & Fyke, 2020). The non-formal education feedback analysis results have a major influence on the integration of CSR, sustainability, and Green Information Technology (Issa & Issa, 2019).

On the other hand, companies are increasingly disclosing CSR related to non-information. Some of them recognize the importance of establishing an internal mechanism that leads to sustainable behavior. However, another study states that using CSR disclosure to increase competitive advantage is rare (Yu, Kuo, & Kao, 2017). Studies suggest that proactive and CSR controls are positively related to company performance in ensuring long-term sustainability (Feder & Weißenberger, 2021). The environmental attitudes (Baierl & Johnson, 2021) and the regulatory pressures they have to face regarding CSR practices are enough to make them "tired" (Xu, Wei, & Chen, 2019). Companies are looking for opportunities for a more comprehensive CSR strategy by establishing stakeholder communication relationships (Velte, 2019). It is hoped that a deeper insight into their CSR performance can be in line with stakeholders' interests.

In its journey, CSR practices in Indonesia have left at least two main problems. First, the implementation of CSR is still unclear. This relates to who is carrying out CSR, whether a company that runs a business and is directly related to natural resources or a company that is not managed and utilizes natural resources, but its activities impact natural resources. Second, related to the benefits of CSR. The company claims that they are implementing CSR programs to stakeholders but have not yet benefited from it. This problem can be seen from the CSR programs that many companies in Indonesia have carried out. Examples of cases that occurred at PT. Freeport Indonesia provides medical services to the Papuan people through the provision of modern clinics and hospitals in Banti and Timika. Also, this company provides educational funding for Papuan students and develops entrepreneurial programs such as those in Komoro and Timika. However, of the many CSR programs carried out, PT Freeport is still not experiencing good luck. Why not? PT Freeport Indonesia, which

has been operating since 1969, is not free from prolonged conflicts with local communities, whether related to communal land, customary permits, or the economy(Rahma, 2018).

One of the things that might have caused this to happen is that the company's programs have not been based on an order (assessment) of the needs of the local community. A related matter is a physical construction carried out by various companies that are claimed to be CSR programs that are managed not for local communities but for the company itself. Apart from this problem, the CSR program still has many polemics in two Ministries, namely the Ministry of Law and Human Rights and the Ministry of Industry. The Ministry of Law and Human Rights tries to oblige CSR programs for all companies, while the Ministry of Industry does not require companies to have CSR programs.

Success indicators are needed to support CSR programs and are expected to have an impact on society. Ideally, CSR should have a positive impact on three levels, namely economic, social and environmental. In this case, legal consultant education is very much needed in CSR practice due to the increasing number of legal cases involving companies and local communities. Moreover, this education provides special skills for students to understand corporate legal issues better. This education is beneficial in providing sufficient knowledge to support the CSR program. Even the legal consulting profession is recognized in Law No. 18 of 2003. A study shows insights into the role of corporate social responsibility consulting, where consultants shape socially responsible business behavior in a corporate environment. Important aspects of organizational commitment and behavior have relatively little resonance due to government policy schemes. What is clear, government regulations encourage consultants to compete intensely and influence clients to instill social responsibility in business strategic management(Skouloudis & Evangelinos, 2014).

A framework built on external factors related to government and community regulations is suggested in CSR practice (Vashchenko, 2017). Recent studies have revealed the role of non-formal education in CSR on corporate sustainability performance(Khan et al., 2021; Bolay & Knierzinger, 2021). However, the legal framework that examines external factors, namely the education of corporate legal consultants (including non-formal education) that impacts society, has not been found from previous studies. In fact, theoretically, corporate social responsibility should consider strategic efforts that support positive impacts on the economic, social, and environmental order(Khan et al., 2021; Rothenberg, Hull, & Tang, 2017; Voegtlin & Greenwood, 2016). Dukungan regulasi pemerintah berpengaruh positif terhadap praktik CSR dan berdampak terhadap pembangunan berkelanjutan(LeBaron & Rühmkorf, 2017; Lamarche & Bodet, 2018; Zheng, Zhang, Liu, Huang, & Khan, 2018; Rose & Rose, 2019). Previous research also explained that non-formal institutions could influence countries' economic prosperity (Shala, 2019; Motilewa et al., 2019). The facts that occur in Indonesia, both government regulations, non-formal education, and CSR practices have not been able to make a maximum contribution to economic welfare. Another consideration is that today's society has a low level of trust and expectations of its reputation and legitimacy due to various social scandals (Mueller & Theuvsen, 2014). As a result, the company's reputation and brand image are not good. It is essential, communicating CSR practices that are right on target so that public trust increases (Jung & Im, 2020). Based on the background of the problem, it appears that there is a gap between the theory and practice of CSR in Indonesia. Therefore, the researcher intends to explore more deeply based on the legal analysis of the role of non-formal education (in this study the researcher focuses on the role of corporate legal consultant education) on CSR practices and social impacts.

This introduction section receives the following comments that are not proper to our suggestions and comments

1. Do not follow the suggestions to include background and context. The scopes are local context.
2. Some paragraphs do not unity and coherence; one comes here, another one goes there.
3. The variable is education consultant, but the ideas change into non-formal education that the authors do not link before
4. The title is on education consultant, but the authors tell very little on this variable.
5. This introduction does not yet define the gaps and focus of the study before the authors specify their research questions
6. Research questions have not been specified to explore education consultant as the title suggests
7. There are sentences that have not been translated into English
8. the academic English needs editing by a native expert
9. Citation writing for more than 3 authors need correction
10. how to write a good and correct abbreviations must be revised

Research Questions

Based on the above background, the researcher raises the problem formulation:

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

Literature Review

Non-formal education is not in your variable, why appears as if the Ghost Author?

Nonformal Education

Non-formal education, known as community education, adult education, or second chance education, is a path of education for socio-economic and/or socio-cultural development organized for people who need educational services that function as substitutes, enhancers/or complement to education. Formal as life-long learning (La Belle, 1982; Bhola, 1983; Hamadache, 1991; Brennan, 1997). Non-formal education as the main educational strength in the postmodern era includes various structured learning situations that do not have a learning curriculum, syllabus, accreditation, and certification related to formal learning (Romi & Schmida, 2009). Although it is said to be irrelevant and obsolete, non-formal education still exists in the Pacific region (Kedrayate, 2012).

Non-formal education functions to develop individual and community potential, emphasizing knowledge acquisition, professional development, independent business, functional skills, and professional attitudes and personalities (Latchem, 2014). Non-formal education includes life skills education, early childhood education, popular education and community schools, women's empowerment education, literacy education, and skills education (La Belle, 2000).

The main characteristics of non-formal education consist of five parts, namely: 1) learning that can take place in various locations; 2) relevance to the needs of disadvantaged

groups; 3) attention to certain categories of people; 4) focus on clearly defined goals; and 5) flexibility in certain organizations and methods (Ishak, Niswaty, & Guntur, 2020)(Fakhruddin & Shofwan, 2019). Non-formal education is useful in developing innovation and creativity, especially in activities that encourage certain individuals or communities to choose their own programs and projects (Simac, Marcus, & Harper, 2019; Kalenda & Kočvarová, 2020). Non-formal education offers flexibility, skills development, and the freedom to explore interests and make decisions. Non-formal education is recognized as one of the pillars that can push the country towards economic stability (Shala, 2019). Non-formal learning has several learning activities that build a dynamic view of human resources based on experiences that encourage the development of skills and knowledge (Effendi & Purnomo, 2020; Debarliev, Janeska-Iliev, Stripeikis, & Zupan, 2020). It is part of a future strategy to build self-confidence, develop and interact with people, and the ability to compete (Coombs, 1989).

Corporate Social Responsibility

Corporate Social Responsibility (CSR) is an ongoing commitment by the business world to act ethically and contribute to the economic development of the local community or the wider community, along with improving the standard of living of workers and their families (Wibisono, 2007; Nath, Kumar, Behura, Tara, & Sundararajan, 2019). The study states that how customer involvement in CSR initiatives leads to greater CSR participation. The findings explain that there is a positive relationship between customer CSR perceptions and CSR participation intentions. This relationship is more visible when CSR's credibility is higher than when the credibility is low (Hur, Moon, & Kim, 2020). CSR is implemented as a way for a company to achieve balance or integration of economic, environmental, and social problems while fulfilling the expectations of stakeholders. CSR targets three things, namely profits, people, and plans or what is known as the triple bottom lines (Suharto, 2005).

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

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

Your basic variable as in Educational Consultant are not supported with theory and research results

Methods

This methods section is not strong enough to support the research process and it is not clear enough to define how design, data and sources of data, criteria to data selection, data collection process, and data analysis that support and match to research questions, kind of data, data collection and the so called content analysis. Needs rearrangement

Design

This study's design is based on a study of legal science that focuses on the social dimension, especially human rights and the environment. The combined legal research method with normative legal elements, which is supported by empirical elements or normative research, is used for this research, which generally examines business cases and social law relating to human rights. This legal research is also related to rules regarding their application in the community (Buhmann, Fasterling, & Voiculescu, 2018). The analysis and discussion focus on legal studies on the role of corporate consultant education and the context of Corporate Social Responsibility (CSR) and its impact on society. This study presents legal standards in Indonesia, which are supported by the literature.

Not proper research design as suggested.

Data and sources of data

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

Table 1. Data source from Primary Law Materials

Theme	The secondary data	Destination
Corporate Legal Consultant Education	Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System	The objective of the data evaluation is to demonstrate the provision and implementation of nonformal education in Indonesia
Corporate Social Responsibility (CSR)	1. Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies	The purpose of evaluating the data is to find out about the provisions of CSR

	2. Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies 3. Regulation of the Minister of Law and Human Rights Number 14 of 2020	practices by companies in Indonesia
Social Impact Did you define the social impact in your research questions?	Law Number 13 Year 2011 Concerning Handling the Poor.	The purpose of data evaluation is to determine the social impact from a legal review perspective on handling the poor through the implementation of CSR.

Themes are unit of analysis appropriate to your research questions,
Data sources are kind of documents
Destination is confused.

Data Collection

Mention criteria of content analysis to collect data from law, government regulation to see what kinds of themes are considered data and that those are not data



Data collection in this study is collecting documentation and ensuring all research information is by the research analysis unit, namely the role of legal consultant education, CSR, and social impact. The data collection process is necessary to ensure that the data that has been collected can describe the characteristics of the content clearly and accurately (Krippendorff, 2018). Data collection uses normative legal analysis as presented in table 2.

Tabel 2. Data Collection

Theme	Primary legal data sources	Indication RQ	Code
Corporate Social Responsibility (CSR)	1. Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies 2. Government Regulation Number 47 of 2021 concerning Social and Environmental Responsibility of Limited Liability Companies 3. Regulation of the Minister of Law and Human Rights Number 14 of 2020	RQ 1	1 2,3 4
Pendidikan nonformal	Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System	RQ 2	5,6,10
Social Impact	Law Number 13 Year 2011 Concerning Handling the Poor.	RQ2	8,9

From table 2, it is explained that there are three themes that the researchers studied, namely 1) Nonformal Education, 2) CSR, and 3) Social Impact. Of the three themes, there are nine content analyzes based on primary legal data and supported by various previous studies. CSR consists of three sources of law with four content, non-formal education consists of one source of law with two content, and social impact consists of one source of law with two content. The data are then sequenced in analysis to obtain a description of the role of legal consultant education on CSR practices and the social impact on society.

Data Analysis

Data analysis in this study refers to inductive content analysis. According to Hsieh & Shannon (2005), content analysis begins with finding relevant research findings as guidelines for initial research codes. The instrument consists of five categories with three units of analysis, namely Corporate Social Responsibility (CSR), corporate legal consultant education (non-formal education), and social impact. The data analysis technique for answering RQ1 and RQ2 consists of seven steps, namely 1) converting data originating from primary law into written text; 2) determine the appropriate unit of analysis based on the theme and code each unit of analysis that has been made by the researcher; 3) determine coding guidelines in the form of category names, coding, and rules; 4) determine and check the coding of the three analysis units; 5) testing and checking the consistency of the coding system; 6) reassessing consistency by involving checking all data; and 7) draw relevant conclusions and present a reconstruction of the meaning of the findings.

Result and Discussion

Government Regulations related to Corporate Social Responsibility (RQ1)

Begin with your themes. Mention all themes related to your RQ 1 then elaborate the themes provided with quote you deem relevant to support your themes.

The findings examined from primary legal sources, namely the regulation of Law Number 40 of 2007 concerning Limited Liability Companies, identified that the problems that occur in the CSR program do not necessarily originate from good intentions to advance the community and the surrounding environment. If identified based on previous literature studies on CSR issues, various problems are found at the realization stage.

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

You did not make correct code to show your data. If so, you should mention the total data you already found. To make it clear, start your quotes with number as we exemplify

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

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

Each quote must be given its context, what themes you used as data, sources the quote exist and brief information why the quote is relevant to your RQ. It applies to all your data.

CSR functions as nonformal law and important legal principles that serve as part of a set of values that guide many actions in CSR (Buhmann, 2006). The rules of the game in CSR practices that emphasize companies' obligation to implement CSR in Indonesia do not extend to imposing strict, coercive sanctions. So many companies are stingy, unwilling to spend a dime on their income for the social benefit of the community. Previous research has explained that the application of Law Number 40 of 2007 has generated significant debate about CSR, namely whether it is voluntary or mandatory. CSR practices in Indonesia also create confusion around its substance and procedure (Waagstein, 2011). For example, a literature study found no significant influence between profitability on CSR disclosure in companies in the CSR industry sector (Asmeri, Alvionita, & Gunardi, 2017; Gantjowati & Agustine, 2017).

Your discussion section did not yet indicate that you compare your findings with previous studies, you do not align your results to solve the gaps, you do not show your novelty. You have no information how you solve your gaps so you can assure to declare your novelty. Mention this discussion in each of your results. It applies to all your discussion sections.

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

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

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

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

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

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

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

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

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

CSR is often not on target. The presence of the industry in certain areas is quite high, especially in the city center. Due to the large potential of CSR, CSR management agencies have sprung up. However, in practice, these institutions cannot be fully accounted for their dedication. This has resulted in the CSR program not being on target. The study states that external stakeholders influence the level of CSR disclosure in the Indonesian context, but pressure from external stakeholders is generally weak (Ramadhini, Adhariani, & Djakman, 2020).

Fourth, Although it has external potential, unfortunately, both the Limited Liability Company Law and Government Regulation number 47 Tahun 2021 as implementing regulations do not specifically regulate the minimum amount of funds donated for CSR programs. Article 74 paragraph (2) of Law Number 40 the Year 2007 only stipulates that the CSR program is a Company obligation that is budgeted and calculated as a Company expense, the implementation of which is carried out with due observance of legal compliance fairness. Furthermore, related to the financing of CSR implementation in Indonesia, it seems that it is regulated by regional regulations where the company is located. For example, the East Kalimantan Provincial Regulation Number 3 of 2013 concerning Limited Liability Company Social and Environmental Responsibilities and the Partnership and Community Development Program. Article 23 paragraph (1) Number 3 of 2013 regulates that the financing for the implementation of CSR practices is allocated 3% of the company's net profits each year. Previous studies have explained that the CSR Law in Indonesia has provided a mechanism for distributing corporate wealth or resources for local governments to support local community welfare programs (Zainal, 2019).

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

According to Zulkifli (2017), company involvement in the CSR program is motivated by several benefits. **First**, reputation management. To be successful, any business that relies on stakeholder relationships is not just customer-focused. When the relationship between the company and stakeholders increases, stakeholders' potential support to the company and its strategic objectives increases. Several leading companies produce reports on their

environmental, social, and ethical performance to communicate CSR activities to stakeholders. These activities enhance stakeholder relationships and facilitate increasing market value. **Second**, risk management. All businesses have risks and assess the level of risk that is most appropriate for that business risk. Risk management has a major influence on the market value of the company in the long run. Some companies adopt the term risk, which also refers to social and environmental problems. Companies that combine risk and opportunity with continuity in the internal risk assessment process may have the opportunity to manage risk more effectively than those that do not. **Third**, job satisfaction. As a development, companies most likely depend on technology. However, the company also depends on its employees and good relations with stakeholders to run its business. Therefore, understanding the values of workers with company values is important for the sustainability of the company. Some professional job seekers evaluate companies based on their financial performance and CSR performance. And this can help ensure the success of the company.

Fourth, innovation and education (learning) are critical for the company's sustainability. Quality enables companies to identify new market opportunities and establish more efficient operations. Recent evidence reveals that companies known for their CSR using innovation and learning as a competitive advantage can be tools to turn environmental barriers and social pressures into promising business opportunities. **Fifth**, access to capital. Investors believe that risk management has a positive effect on market value in the long term. As a result, CSR is considered an indicator of the quality of company management. Access to capital helps companies benefit from business opportunities: sixth, financial performance. In fact, CSR activities help companies improve their bottom line in several ways; help companies understand how materials are used in processes; reduce operating costs by actively managing energy and corporate waste; integrate environmental specifications into new assets to reduce recycling costs to improve company efficiency..

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

This result mentions legal consultant, and very little in non-formal education. These findings are not in coherence and nor in unity.

The findings reveal that ECLC is very beneficial for stakeholders, especially for companies and communities, and the environment. The reason is that ECLC can improve legal expertise, a well-integrated communication mix and learning about CSR practices.

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

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

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

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

The education of corporate legal consultants is included in the category of nonformal education in Indonesia provided by private training institutions. In the regulations of the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System CHAPTER 1 General Provisions Article 1 Number 12, data considering 5.

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

While the provisions concerning the implementation of nonformal education are regulated in CHAPTER VI Pathways, Levels, and Types of Education Part Fifth on nonformal Education article 26, considering data 6.

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

Although it cannot be guaranteed with certainty, the learning materials in ECLC can provide knowledge for industry players to carry out CSR practices as best as possible because legal consultant education targets shareholders of limited liability companies and public companies, company directors and boards of commissioners, corporate secretaries,

legal departments, corporate in-house lawyers, corporate lawyers, corporate development managers, corporate planners, corporate treasury, lawyers, or legal consultants. , academics, and all related parties who want to increase their knowledge of company law. This is the basis of the principles of the implementation of education in Indonesia as in CHAPTER III Basic, Functions and Objectives of Article 4, considering 7.

“(1) Education is carried out in a democratic and just manner and is not discriminatory by upholding human rights, religious values, cultural values , and national pluralism. (2) Education is organized as a systematic unit with an open and multi-meaning system. (3) Education is carried out as a lifelong process of cultivating and empowering students. (4) Education is held by giving an example, building a will, and developing students' creativity in learning purposes. (5) Education is carried out by developing reading, writing, and arithmetic culture for all society members. (6) Education is carried out by empowering all components of society through participation in the implementation and control of the quality of education services.”

When examined from the material and benefits of ECLC, it is clear that the possibility of students' awareness of the importance of CSR practices is greater when compared to those who did not receive ECLC. European companies, for example, European companies that have received education about CSR tend to prioritize aspects of CSR, both human resource managers and employee representatives competing to get positions to shape the CSR adaptation process in their companies (Preuss, Haunschild, & Matten, 2009; Matten & Moon, 2004). Other literature that examines CSR's idea from a professional perspective states that legal education can give birth to law enforcement practices among business actors and the relevance of competing with each other, working together, and ensuring the continuity of their work areas (Windell, 2005). Human resources who have received ECLC (including external consultants) can contribute to CSR performance in a sustainable manner. Literature studies suggest that CSR can be a multifaceted initiative, which is an important strategy for companies. For CSR to be successful, companies need a framework to improve human resources in planning, implementation, monitoring, and institutionalization (Lam, Khare, Miller, Timothy, & Thompson, 2010). Thus, the company will receive feedback, and the surrounding community and the environment will benefit from targeted CSR programs.

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

Theoretically, ECLC provides lessons on how to communicate well and make an active commitment to the community and the environment that can bring a much better harmonious relationship and get feedback. Legal education for the community can encourage an anti-corruption culture in Indonesia (Seregig, Suryanto, Hartono, Rivai, & Prasetyawati, 2018). This role can clarify the regulations underlying the commodification of CSR; in this case, it must ensure transparency in reporting and implementation that positively impacts society (Brès & Gond, 2014). Previous studies have stated that tertiary education on CSR can

instill a strong volunteer spirit among communities and stakeholders (Demetriou, Thrassou, & Papasolomou, 2018).

CSR program partnerships, namely collaboration between companies, communities, and the government in Indonesia for the poor, focusing on livable and sustainable settlements. There are at least two articles in Law Number 13 the Year 2011 concerning Handling of the Poor that pertain to CSR implementation. First, in article 36 paragraph (1) letter c, considering data 8.

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

In addition, article 41 uses the term community development. Article 41 paragraph (3), considering data 9.

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

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

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

Companies in Indonesia carry out CSR programs based on taking care of government obligations to follow the regulations made by the central government and local governments. But apart from this, the company should have been wise to improve the welfare of the community. In this case, the capacity of legal consultants is, of course, limited to influencing their clients' behavior. Therefore, corporate legal consultant education supports CSR practices because of its added value associated with a communicative approach. Unfortunately, currently, there is still a lack of coordination and institutional mechanisms that support efforts to inculcate social responsibility in corporate strategic management(Skouloudis & Evangelinos, 2014). In the end, all of these problems must be based on various parties, including companies, governments, communities, and other related parties, to make good regulations regarding the CSR program(Rahma, 2018). The company must carry out the CSR program implemented by each company to support its reputation and image. Without a motive, community desire, and management that is not transparent, the CSR program will run exclusively and do not participate in society.

In the end, using a normative legal framework, researchers have revealed the role of Corporate Legal Consultant Education as non-formal education that follows Indonesian national education standards. As stated in CHAPTER XV's Rule of Community Participation in Education, the second part of article 55. "Non-formal education is a community-based education that must be by the uniqueness of religion, social environment and culture for the benefit of society." The main objective of non-formal education is by the preamble to the Constitution of the Republic of Indonesia, which reads. Considering data 10,

“.....a national education system that increases faith and devotion to God Almighty and noble morals in order to educate the nation's life as regulated in law.”

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

Pedagogical Implication

Your implication here is not in scope of your variable and your title. Needs revision properly.

The paradigm in society considers non-formal education as the second-best choice after formal education. If non-formal education such as corporate legal consultant education is in the right position, it can provide higher quality education than in formal schools. Non-formal education can be an additional and alternative preparation for CSR practices in Indonesia. However, stakeholders need to realize that the education of corporate legal consultants can strengthen marginalization and stigmatization. Both government regulations and education of corporate legal consultants through CSR practices can realize the Preamble's objectives to the 1945 Constitution, namely to support the welfare of the community and the environment.

Conclusion

Based on the results and discussion of the study, two important points can be concluded [why two?].

You should not ask readers to read again your large results. You should summarize briefly your research questions. Do not use based on the results

This conclusion is not strong enough to support the results. The way to write is too general. The limitation of the study is not the scope of this title.

First, the CSR Law in Indonesia provides a mechanism for distributing corporate wealth or resources for the government to support local community welfare programs. Regulations on CSR in Indonesia as regulated by Law Number 40 of 2007 concerning Limited Liability Companies do not necessarily originate from good intentions to advance the community and the surrounding environment. Companies face many problems at the CSR implementation stage. Second, the Corporate Legal Consultant Education (ECLC) role is very beneficial for stakeholders, especially for companies and communities, and the environment.

The reason is that ECLC can improve legal expertise, a well-integrated communication mix, and learning about CSR practices. It was explained that corporate legal consultant education falls into nonformal education as stipulated in Law Number 20 of 2003 concerning the National Education System

This study is limited to the social impact reviewed from normative law based on the Indonesian Legislations related to Non-formal Education and Limited Liability CSR Practice. Researchers encourage empirical studies of the role of non-formal education on CSR practices which are carried out by examining social impact factors. In the future, it is recommended that this education be included in the category of community-based education scheduled by the local government with various considerations as an effort to implement better CSR practices. In CHAPTER 1, General Provisions states that community-based

education is implementing education based on the community's religious, social, cultural, aspirations and potentials as a manifestation of education from, by, and for the community.

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