

The Effect of Equity Principles in Implementing Corporate Social Responsibility of Palm Oil Companies in Aceh Province, Indonesia

Marlia Sastro¹ Herinawati¹ Muhammad Nasir^{1*} Arif Rahman¹ Lusi Tutur Mulia²
1. Law Faculty, University of Malikussaleh Indonesia
2. University of Gunung Leuser

Abstract

This research focuses on studying the influence of equity principles in implementing social responsibility of palm oil companies in Aceh Province. The equity principle is mandated in Article 1339 of the Book of Civil Code which has been formulated in Article 74 paragraph (2) of Law Number 40 of 2007 concerning Limited Liability Companies. The research method in this article is normative juridical by using secondary data as the main data, and using field data as supporting data. Sources of legal material are obtained from primary, secondary and tertiary legal materials. Data analysis is done qualitatively by building arguments (legal reasoning). The effect of equity principles in the implementation of social responsibility of palm oil companies in Indonesia is contained in programs run by company due to the propriety of the company and the appropriateness of the people of Aceh. Thus the implementation of corporate social responsibility is in accordance with the appropriateness of Aceh, so that corporate social responsibility programs are beneficial to stakeholders.

Keywords: Effect, Equity Principle, corporate social responsibility, palm oil.

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1. Introduction

This study discusses the influence of equity principles in implementing the social responsibility of palm oil companies in Aceh Province. Influence is the power that exists or arises from something (person or object) that contributes to a person's character, beliefs or actions (Hasan Alwi, et al, 2005). Equity includes everything that can be captured both intellectually and with feelings (P.Lery, 1990). The equity principle is a measure of relationships that is determined by a sense of community justice, so that through this principle the measure of public relations is also determined by a sense of justice in the community.

Equity principle is closely related to the provisions of the nature of an agreement that is demanded, in achieving a justice, custom and also a law. Equity principle is governed in Article 1339 of the Civil Code which states "an agreement is not only binding on things that are expressly stated in it, but also for everything that according to the nature of the agreement, is required by propriety, custom, or law ". This means that an agreement is not only binding on what is stated solely in the agreement, but also what according to its nature, the agreement is required by propriety, custom, or law. According to meta-norms, equity principle is mandated in Article 74 paragraph (2) of Law Number 40 of 2007 concerning Limited Liability Companies.

Corporate social responsibility (CSR) provides capacity in establishing corporate building in ensuring the going concern of the company, which includes respect for the systematic adoption of various cultures (local wisdom) into the company's business strategy including employees, the community, and the government. Corporate social responsibility is a form of action that departs from the company's ethical considerations directed at improving the economy for the improvement of people's lives. Social responsibility is a legal responsibility which means an obligation for the company (Nor Hadi, 2010).

Friedman explains that corporate social responsibility is running a business in accordance with the wishes of the company owner, usually in the form of making as much money as possible by always heeding the basic rules outlined in a society as regulated by law and legislation (Ismail Solihin, 2009). Howard R Bowen (1953) defines CSR as the obligation of employers to formulate policies, make decisions, or follow the desired line of action in terms of community goals and values. This definition was updated by Keith Davis (1960) stating that "business decisions and actions are taken based on the reasons, or at least in part, beyond the direct economic or technical interests of the company" (Totok Mardikanto, 2014).

Corporate social responsibility in the perspective of moral philosophy in the field of business economics on the basis of the realization of corporate ethical feelings, embodies the altruistic nature of the company. The ethical feeling that was originally individual is currently developing into a global demand in the business world (Eggi Sudjana & Riyanto, 1999).

Moral values are the foundation for the community to demand that the law substantively regulates social and environmental responsibility. There is a change from moral obligation becomes a legal obligation for companies to carry out corporate social responsibility. Morality of Corporate has the opportunity to be accepted

as a standard in evaluating in a varied environment and tested against various opinions; moral norms become accepted and function through communication which is their content (Pavel Slutskiy et al., 2016).

Indonesia is the largest palm oil producing country in the world after Malaysia, Thailand, Colombia and Nigeria (<http://teknologisawit.com>). This is evidenced by the existence of companies in the form of State-Owned Enterprises (BUMN) and private companies engaged in palm oil plantations. Based on the applicable provisions, palm oil plantations are obliged to conduct social responsibility to the local community, taking into account the propriety contained in the community.

Aceh Province is one of the provinces in Indonesia, based on Article 3 paragraph (1) of Law Number 44 of 1999 concerning the Implementation of Privileges of the Special Province of Aceh, Aceh has a privilege. Article 3 paragraph (1) states that "Privileges are the recognition of the Indonesian nation given to the Regions because of the struggle and the essential values of the community which are maintained for generations as a spiritual, moral and humanitarian foundation". The values in society are based on values that live and develop in accordance with Islamic Law, this is mandated in Article 4 paragraph (1) of Law Number 44 of 1999 stating "The implementation of religious life in the region is realized in the form of Islamic law for adherents in community".

The principles contained in Islamic teachings can synergize well with the principles of corporate social responsibility, this is because business activities are one form of worship to God (Allah, the most merciful and most beneficent). Thus Islamic teachings try to balance between values, morals, and economics. Configuration between moral values and economic orientation in Islam, the concept of corporate social responsibility has become the main foundation in Muslim community in Aceh Province

The equity found in Acehese society has influenced the implementation of corporate social responsibility, the influence of propriety can be seen in implementing programs that are in accordance with the community's propriety and the appropriateness of the company's budget. The aim is that the implementation of corporate social responsibility can run and be beneficial for stakeholders. This study aims to discuss the influence of equity principles in implementing the social responsibility of palm oil companies in Aceh Province, Indonesia.

1.1 Equity Principle

The equity principle in legal studies has not been clearly understood, in regard to the existence of equity principles which is the principle of social norms is outside the legal norms. However, equity principle has a close relationship with the law. The understanding of equity principle is emphasized in the social conditions that develop in the community which continuously develops and contributes to a sense of justice in the community's legal order. Legal implementation created is based on propriety derived from the values constructed by social norms which are the guidance principle for society so far. The method of trust, the method of decency and the method of politeness, each of which has its source of legitimacy, but in people's lives these norms are understood as an integration of values, as a synthesis of the dialectic of values that emerge. Those values are later known as equity principle in legal practice.

The equity in its role is as a correction and creates justice for the entire community. For this reason, the community both consciously and unconsciously creates social norms as a damper of conflict, because in the creation of a balanced and harmonious community order, a peaceful and secure atmosphere will be realized as expected by humans (Abdullah Taufik, 2006).

Interpreting of propriety is only constructed as a method of modesty or habit carried out by the people from generation to generation, even though the paradigm that forms the principle of decency far exceeds the customs of the community itself. Because propriety is not only functioned and the rule corridor is functioning in aspects between human life, it is also formed by the feasibility in the perspective of belief (religion and transdental conditions) and moral and ethical values.

Redelijk is one which can be understood intellectually, with common sense, and kindness. In English it is called reasonable; French is called *raisonnable*; German is called *vernunftig*. Furthermore, *Billijk* is one that can be understood as polite, appropriate and fair. This is not about intellectuality but feeling is important. Referring to the definition, Wery considers that equity includes all that can be captured both intellectually and feelings (P.L. Wery, 1990).

This teaching according to Article 1338 paragraph 3 of the Civil Code states "an agreement must be carried out in good faith", meaning that the behavior of the parties to the implementation of the agreement must be tested on the basis of unwritten objective norms. Equity can also be seen in the formulation of Article 1339 of the Civil Code, namely: "agreements are not only binding on matters are expressly stated in it, but also for everything that according to the nature of the agreement, is required by propriety, custom or law". Substantially equity is essential in relation to the contractual relations of the parties, in addition to what has been agreed in the contract.

Mariam Darus Badruzaman adds that Article 1338 paragraph (3) of the Civil Code refers to an unwritten norm called an objective, because the essence is not fairness and propriety according to each party without

conforming to public opinion. Furthermore, related to Article 1339 of the Civil Code, Mariam Darus Badruzaman provides a definition of equity, namely, the principle on which relations are determined by a sense of justice in society (Mariam Darus Badruzzaman, 89: 2001). According to Asser in his theory, it is stated that equity is a legal order in a juridical system that fortifies agreements. (OC. Kaligis, 191: 2009).

Hazairin explains properly at the moral level and at the same time at the level of common sense directed at evaluating a particular factual action or situation which is related to good or bad judgment and elements of common sense, namely the assessment that is in accordance with the law of logic. The Equity teachings, based on the word proper, emphasize to teachings that provide guidance on how to behave in front of people, either respected or less respected (Huzairin, 13: 1959).

Equity theory (Redelijkheid Theorie) explains that publishers will be bound to securities, because the holders of securities show securities to publishers to get payments (Dijan Widijowati, 167: 2012). According to Grunhut, the publisher who signs the letter is still related to paying to the holder, even though the holder is not honest. But this theory is still based on the theory of creation, that the signing of the securities raises an agreement. Because of the one-sided principle, it is impossible to cause engagement if there is no agreement from the other party (Ramlan, 183: 2016)

Equity theory is a renewal of objective legal theory. Equity theory departs from *the billijkheid* principle which is commonly known in the legal field of agreement, namely the principle which stipulates that the position, rights, and responsibilities of the parties that bind themselves to an agreement must be balanced (M.Natsir Asnawi, 2017).

Duynstee states that the definition of equity is a virtue that encourages people to use what is their right to act rationally (according to their common sense). Equity does not mean to change or reduce justice, but is limited to providing corrections and or complements in certain individual circumstances, conditions and certain cases (E. Sumaryono, 90: 2005). Through the application of equity in practice, the value of justice will be applied and the individual relationship will be returned to its reasonable proportions because equity is very much considered an important aspect that encompasses good faith, the intent of the parties and the situation or circumstances.

The principle of equity according to Islamic law originates from 'Urf, which is a matter that is recognized and followed by and becomes a habit in society, both in the form of words and deeds as long as they do not conflict with the provisions of Islamic texts or ijma' (Islamic scholars consensus). According to the expert of syara', 'urf which is deed is like a human understanding of buying and selling with the implementation without spoken shighah (Ikaika Yunia Fauzia & Abdul Kadir Riyadi, 25: 2015).

According to the author, the definition of equity principle is something that is based on appropriateness, fairness in accordance with the values that live in the local community. The equity principle (redelijkheid en billijkheid) is a principle that directs justice, which emphasizes the objective side of good faith and ignores the subjective side of the principle of good faith. The equity principle has become the legal norm contained in several laws and regulations in Indonesia.

1.2. Corporate Social Responsibility (CSR)

Bowen defines CSR as the obligation of employers to formulate policies, make decisions, or follow the desired line of action in terms of community goals and values. This definition was updated by Davis which stated that "business decisions and actions are taken on the reasons, or at least in part, beyond the direct economic or technical interests of the company" (Totok Mardikanto, 84: 2014).

In addition, the European Commission's definition also states that CSR is a concept in which companies integrate social and environmental concerns in business operations and in voluntary interactions with the following stakeholders makes it more aware that responsible behavior leads to sustainable business success. CSR is about managing change at the corporate level in a socially responsible manner which can be seen in two different dimensions, namely first, internal, socially responsible practices that mainly relate to employees and are related to issues such as investments in capital changes, health, safety and management, while the responsibility of environmental practices is related primarily to managing natural resources and the use of other resources in production; second, external, CSR outside the company with the local community and involving various stakeholders such as business partners, suppliers, customers, public authorities and NGOs representing local communities and the environment (Totok Mardikanto, 92: 2014).

The World Business Council for Sustainable Development (WBSCSD) describes CSR as a business commitment to contribute the sustainable economic development, in collaboration with employees, their families, local communities and the wider community to improve the quality of life together (Philip Kotler and Nancy Lee).

According to EdiSuharto, CSR is "a concern for companies that set aside a portion of their profits for the benefit of sustainable development of people and the environment based on appropriate and professional procedures". The definition of CSR according to Ismail Solihin, is "one of the forms of corporate responsibility towards stakeholders." Reza Rahman provides 3 (three) definitions of CSR as follows: first, implementing social

actions (including concern for the environment, more than the limit) the limits that are demanded by legislation, second, business commitment to act ethically, operate legally, and contribute to improve the economy along with improving the quality of life of employees and their families, the local community and the wider community, and third, business commitment to contribute sustainable economic development, work with company employees, families of employees, along with local communities and the community as a whole in order to improve the quality of life.

CSR which is initially developed in a capitalist country, it considers this needs to be regulated in regard to the increasing number of companies in Indonesia that implement half-hearted CSR accompanied by increasingly severe environmental damage. If you look at CSR targets that pay attention to environmental and social aspects, the two aspects tend to be the background of CSR arrangements in Indonesia.

In Indonesia, CSR is better known as Social and Environmental Responsibility as already contained in UUPT (Limited Liability Company Law). With the existence of the Limited Liability Company Law, it makes compulsory social and environmental responsibility activities or programs. Article 1 number 3 of UUPT, Social and Environmental Responsibility is a commitment of the company to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and society in general.

1.3. Literature Review

Shayuti Mohammad Adnan, et.al (2018) explains that the influence of national culture and corporate governance in several countries greatly influence the quality of corporate social responsibility reporting. Reporting on corporate social responsibility is enhanced by corporate governance in the form of a social responsibility board committee, while government ownership affects the quality of corporate social responsibility reporting.

Marasamin Ritonga, et.al. (2016) reveals the equity principle applied by judges in guaranteeing justice for the people whose lands are passed by extra high voltage channel network cables in giving compensation by the State Electricity Company (Limited Liability Company), thus equity principle as a bridge in achieving a sense of justice and the benefits of fulfilling the responsibility for compensation of land acquisition.

Dima Jamali and Charlotte Karam (2018) emphasize complex forms of CSR contextualized and locally shaped by multi-level factors, and the boundaries of the business-community interface can be usefully understood as soft and potentially changeable. Sulaeman (2016) explains that the equity concept in Social and Environmental Responsibility is the Company's policy, which is adjusted to the Company's financial capabilities, and the potential risks that result in social and environmental responsibilities that must be borne by the Company in accordance with its business activities that do not reduce obligations as stipulated in statutory provisions related to the Company's business activities.

Elena Platonova et al. (2018) in their article suggest the existence of a significant positive relationship between disclosure of CSR and financial performance of Islamic banks in GCC countries. Armando Garcia-Chiang (2018) postulates that the participation of the private sector bring the evaluation of the social and environmental impacts of their activities in the region. The aim is to project a Corporate Social Responsibility scheme. it can be seen that the participation of private oil companies in CSR schemes can contribute to local development, but the application of CSR actions does not necessarily imply an impact on local development.

Jumadiyah, et. al. (2017) in his research reveals that the CSR Program in West Aceh Regency is carried out based on the local wisdom of the local community. Jumadiyah, et.al. (2018) show that the programs implemented by companies in the province of Aceh are in accordance with the cultural and religious values of the Acehnese people, namely based on Islamic sharia.

Rachmad Robby Nugraha, et al. (2018) in his article state that propriety and fairness are viewed from the point of view of the amount that is spent on corporate CSR must be in proportion to it and do not conflict with the provisions of the legislation. Appropriateness and reasonableness are related to the number, objectives, and the form of the agreement.

Based on the previous study above, there are differences in analysis with articles entitled the influence of equity principles in the implementation of social and environmental responsibility in palm oil plantation companies in Indonesia. The difference is that the concept of CSR that exists in Indonesia so far has only been based on equity derived from the company's financial capacity, does not accommodate equity based on the local community. Whereas this article provides an explanation of the influence of equity principles in the implementation of social and environmental responsibilities that accommodate the propriety of companies and communities. This is what causes this study is different from previous studies.

2. Research Method

This research method is normative juridical by using secondary data as the main data, and field data as supporting data. Sources of legal material are obtained from primary, secondary and tertiary legal materials. Data analysis is done qualitatively, by building arguments (legal reasoning).

3. Discussion

3.1 Equity Principle According to Civil Law and Law Number 40 of 2007 concerning Limited Liability Companies

Equity Principle is governed in Article 1339 of the Civil Code related to the provisions concerning the contents of the agreement. According to Marian Darus Badruzaman, Equity Principle must be maintained because through this principle the size of relations is also determined by a sense of justice in society. The equity in Article 1339 of the Civil Code is a repetition is the equity that has been drafted in Article 1338 of the Civil Code, which together with customs and laws must be considered by the parties in implementing the agreement. The relationship between the two articles is found in the judicial practice in which equity can change the agreement (Marian Darus Badruzaman, 90: 2001).

Tan Kamelo believes that the agreement basically can be made in accordance with the wishes of the parties, but it still must not conflict with the law, public order and propriety (OC. Kaligis, 190: 2009). The equity principle is higher than the principle of freedom of contract, even regarding the contents of the agreement can be changed by the Cassation Judge, this can be done if it does not fulfill the equity principle.

In the practice of justice, Article 1339 of the Civil Code has changed, where the court concludes from what is regulated by Article 3 AB (*Algemene Bepalingen*) which determines that custom is only recognized as a source of law, if appointed by law. The judiciary places the law above customs, in fact the order of the contents of the agreement becomes "expressly agreed upon rights, laws, customs and equity". The meaning of equity here confirms the equity governed in Article 1338 of the Civil Code, which together with the customs and laws must be considered by the parties in implementing the agreement. The law referred to herein is a supplementary law because the law is coercive and cannot be ruled out by the parties.

The equity principle mandated in Article 1339 of the Civil Code has been formulated in Article 74 paragraph (2) of the Limited Liability Company Law. Article 72 paragraph (2) states that "Social and Environmental Responsibility as referred in paragraph (1) is a company liability that is budgeted and calculated as the company's cost which is carried out by observing propriety and fairness." Based on these provisions, each company is required to implement social and environmental responsibilities in accordance with the company's budget which is budgeted and calculated as the company's costs which are conducted by observing propriety and fairness. In addition, based on the UUPT (Limited Liability Company Law), the implementation of social and environmental responsibilities is implemented based on the provision of net income, this means that business people have begun to realize the importance of social responsibility for their environment (Hendrik Budiman, 15: 2009).

The word "commitment" in Article 1 number 3 of the Limited Liability Company Law means "The desire together (company)" or other meaning is a shared willingness to carry out social and environmental responsibilities. Furthermore, the word "mandatory" in Article 74 paragraph (1) of the Limited Liability Company Law indicates the existence of an "obligation" to carry out social and environmental responsibilities. The word "propriety and reasonableness" in paragraph (2) is the implementation of social and environmental responsibilities in accordance with the company's budget. Thus, social and environmental responsibility is an obligation that must be carried out by companies in Indonesia.

According to the perspective of civil law, social and environmental responsibility is an engagement established from agreements and laws (*obligatio ex lege*). Social and environmental responsibility is an agreement derived from an agreement based on Article 1 point 3 of the Limited Liability Company Law that there is a commitment or desire or agreement made by the company to carry out social and environmental responsibilities. One of the legal requirements of the agreement contained in Article 1320 of the Civil Code is a *halal* case, where an agreement must not conflict with the law, contrary to morality and public order (Article 1337 of the Civil Code). This also applies to the implementation of social and environment responsibility which is the obligation of the company, in the implementation, it must not conflict with the law, decency and public order. The meaning of the implementation of social and environmental responsibility must be in accordance with the equity principle, this is in accordance with Article 1339 of the Civil Code.

Social and environmental responsibility is an obligation originating from the law (*obligatio ex lege*) that social and environmental responsibilities are obligations that have been regulated in a statutory regulation. If these obligations are not conducted, sanctions will be imposed in accordance with applicable regulations.

Taufiqurrahman (2013) explains that with the Limited Liability Company Law, the company is not only solely seeking profit but more than that is participating in social and environmental issues within the framework of sustainable development. On the other hand those who disagree consider that social and environmental issues are the responsibility of the state, the involvement of companies in social and environmental activities is only voluntary. With the verdict of the Constitutional Court of Indonesia, it is decided that Corporate Social Responsibility is the company's obligation in the current international trade traffic. In addition, the regulation of Corporate Social Responsibility is not a form of state intervention for personal activities. Further, the principle of Corporate Social Responsibility does not conflict with the principles of free trade in the Framework for

General Agreement on Tariffs and Trade (GATT) / World Trade Organization (WTO).

In line with the theory of justice, the government regulates social and environmental responsibility in the Limited Liability Company Law so that there is no social inequality between companies and society, and the environment.

Social and environmental responsibility is voluntary and there are no coercive sanctions for parties who do not implement it. Corporate activities are carried out voluntarily as outlined in various social activities, such as philanthropy, generosity (charity), assistance with natural disasters, and other activities. In other words, social and environmental responsibility is the company's moral responsibility towards society and the environment. Theoretically, the company deals with two meanings of responsibility namely first, responsibility in the meaning of moral or ethical responsibility; second, responsibility in terms of liability or juridical or legal responsibility (Isa Wahyudi & Busyra Azheri, 2: 2001).

Pinto has another opinion that responsibility is aimed at the existence of decisive indicators for the birth of a responsibility, namely a predetermined standard in an obligation that must be obeyed. So the principle of responsibility in the sense of responsibility emphasize on actions that must or have to be carried out consciously and ready to bear all risks and or any consequences of actions based on that morality. In other words, responsibility is an obligation in the narrow sense, namely responsibility which is only accompanied by moral sanctions.

With the existence of the equity principle in The Civil Code, the limited liability company has a legal obligation to implement social and environmental responsibilities based on the engagement derived from the law, and the implementation of social and environmental responsibility does not against the law, order and morality found in society.

3.2 The Effect of Equity Principles in the Implementation of Social Responsibility of Palm Oil Companies in Aceh Province

Article 1 point 10 of Law Number 39 of 2014 concerning Plantation states, it states that a plantation company is a business entity incorporated, established under Indonesian law and domiciled in the territory of Indonesia, which manages a plantation business on a certain scale. Thus plantation companies must be in the form of legal entities consisting of State-Owned Enterprises or Plantation State (BUMN or PTPN) and Private Owned Enterprises (Limited Liability Companies).

Based on Article 4 of the Plantation Law, the type of plantation business consists of plantation cultivation, the business of managing plantations and plantation service. Palm oil plantations are one of the plantations in Indonesia and generate large profits so that many old forests and plantations are converted into palm oil plantations. Indonesia is the largest producer of palm oil in the world. It is spread in several regions such as the Aceh region, the east coast of Sumatra, Java, Kalimantan and Sulawesi.

In 2018, the Director General of Plantation of the Ministry of Agriculture emphasized that the palm oil plantation sector and the national palm oil industry were strategic sectors that contributed greatly to the national economy. In terms of state revenues, foreign exchange exports generated from palm oil products in 2017 reached 21.25 billion US dollars or around 287 trillion IDR. Throughout the year 2017, crude palm oil (CPO) production amounted to 37.8 million tons of CPO, and the area of palm oil plantations currently reaches 14.03 million hectares, and 40 percent is smallholder plantations. "Therefore Indonesia is the largest palm oil producer in the world, and together with Malaysia currently controls a market share of around 85 percent of world palm oil production.

In addition to the largest fund contributor to the country, palm oil companies in conducting their operations often cause problems with the community and the environment, so palm oil companies should pay attention to and preserve the environment. An effort can be made to solve problems that arise by carrying out the obligations as legal entities, such as the implementation of social and environmental responsibilities.

Disclosure of corporate social responsibility becomes a fact of how the reaction of the surrounding community comes to the surface of the company that is considered not to pay attention to the surrounding environment. Awareness of the need to protect the environment is regulated in Article 74 of the Limited Liability Company Law. Where companies running business activities in the field / related to natural resources must conduct social and environmental responsibilities. Not all parties agree with the existence of new regulations, shows that the Indonesian business community has not been fully convinced that CSR activities will have a positive impact on their main goals (FebTriWijayanti, et al, 2011).

Due to the issuance of the investment law and the Limited Liability Company Law by the government, there is no more reason for entrepreneurs who are engaged in or related to natural resources not to implement CSR in their business activities. However, this regulation actually draw criticism and resistance from various business environments in Indonesia. Many companies are finally closed because of the demands of the community and the government or do not get support from their stakeholders (Andreas Lako, 4: 2011). These problems can threaten investor protection.

The palm oil industry or Crude Palm Oil (CPO) has the potency to produce significant economic and social development in Indonesia. The history of potency and opportunities for palm oil development indicates that palm oil still has a positive value in the future, especially it is related to added value and competitiveness. But palm oil also faces problems or obstacles related to technology, economy, social and governance (Alda Kartini, 2013).

Based on the provisions of regulations governing social and environmental responsibility, Limited Liability Companies and State-Owned Enterprises (BUMN) engaging in palm oil plantations are obliged to carry out social and environmental responsibilities. This is intended as an effort to manage the company in accordance with the principles of good corporate governance. The implementation of social and environmental responsibilities aims to minimize the problems that have occurred so far between palm oil companies and the community, and the environment around the company.

The 2015 National Statistics Body, the data from the Directorate of Palm Oil Plantation Company explained that palm oil plantations in Indonesia amounted to 1599 companies, 156 of which were large state plantations and 1443 companies were large private plantations. This shows that palm oil plantations in Indonesia are dominated by large private plantations (90.24%).

Aceh Province is one of the regions in Indonesia that has palm oil plantation companies both consisting of limited liability companies and state-owned companies called PTPN I (Nusantara Plantation Limited Liability Companies). Based on the data of Central Bureau of Statistic (BPS) in 2017, the area of palm oil plantations in Aceh is 458,619 hectares, the production of which is 1,077,099 tons. This palm oil company is spread in several districts / cities in Aceh Province..

Based on data from the Aceh Province Central Bureau of Statistics in 2016, palm oil companies operating at 87 (eighty seven) are spread across several districts / cities in Aceh Province, namely Aceh Singkil District, Aceh Selatan District, Aceh Barat District, Southwest Aceh District, Aceh Timur District, Aceh Utara District, Bireuen District, Aceh Tamiang District, Pidie Jaya District, Nagan Raya District, Langsa City, Aceh Jaya District, and Subulussalam.

Social and environmental responsibility is carried out by plantation companies both in the form of Limited Liability Companies owned by the private sector or State-Owned Enterprise (PT. Perkebunan Nusantara I (shorten;PTPN). In implementing social and environmental responsibility programs both companies (private Limited Liability Company and PTPN I) have differences in term of legal basis and source of funds.

For PTPN I, the implementation of social and environmental responsibility is conducted based on the Minister of State-Owned Enterprises. Regulation Number PER-05 / MBU / 2007 concerning the Partnership Program of State-Owned Enterprises with Small Businesses and Environmental Development Programs. While the source of funds is in accordance with the provisions of Article 9 and Article 11 of the Regulation of the Minister of State-Owned Enterprises (SOEs). Based on these provisions, it is seen that social and environmental responsibility places strongly emphasize on the principle of law abiding and the activities of SOEs must be in accordance with the intent and purpose and do not conflict with regulations and public order and decency, meaning the implementation of activities must be adjusted to the propriety in the community.

PT. Perkebunan Nusantara as Limited Company is spread in several districts / cities in Aceh, among others, Langsa City, Aceh Utara District, Aceh Tamiang Distirct, Aceh Barat District, Aceh Timur District, and Aceh Selatan District. PTPN I Langsa is the main office as the administrative center in charge of other PTPN I in Aceh. PTPN I Langsa has the authority to make management policies to be implemented at PTPN I in other regions.

Based on the interview with Abdul Mutahalib (Head of PTPN I Operational Affairs Cot Girek, Aceh Utara, 27 August 2017), the implementation of social and environmental responsibilities carried out so far must get PTPN I President Director's approval. This is because PTPN I Cot Girek Aceh Utara is a unit of PTPN I. Thus the programs cannot be directly conducted by the PTPN Unit. The implementation of social and environmental responsibilities at PT. Perkebunan Nusantara I has not been able to be conducted maximally, this is due to the recent decline in production which has resulted in a decrease in profits. So that the planned social and environmental responsibility programs cannot be fully implemented. According to the interview (Ahmad Gazali, Operational Secretary of PTPN I), the implementation of social and environmental responsibilities at PTPN I refers to the Instruction of the Minister of BUMN (State-Owned Enterprise Ministry) so that even though there are regional regulations in the form of Regency Qanun, it cannot be implemented due to PTPN I is a State-Owned Enterprise (hereafter BUMN) that has its own rules.

Some programs are based on the Instruction of the Minister of BUMN that has been implemented by PTPN I Aceh, namely natural disasters, education and training, health improvement, public facilities and infrastructure, religious facilities, environmental preservation, social and community conservation, and some community activities based on requests / proposals submitted by the community to the company. The following table details the plans and realization of the partnership and community development program at PTPN I Aceh. The following is a social and environmental responsibility program at PT. Perkebunan Nusantara I.

Table 1.
 DISTRIBUTION OF FUNDS OF PKBL PTPN I

NO	THE AID SECTORS	YEAR					
		2005		2016		2017	
		Plan	Realization	Plan	Realization	Plan	Realization
1	Natural Disaster	125.000.000	5.000.000	80.000.000	122.550.000	80.000.000	49.600.000
2	Education and Training	160.000.000	18.300.000	100.000.000	14.000.000	80.000.000	11.500.000
3	Health Improvement	125.000.000	-	75.000.000	-	35.000.000	-
4	Facility and infrustructure	240.000.000	39.710.000	70.000.000	28.315.000	80.000.000	318.694.000
5	Religious Facilities	200.000.000	11.400.000	70.000.000	2.000.000	80.000.000	215.000.000
6	Natural Conservation	125.000.000	-	40.000.000	-	35.000.000	-
7	Society and Community	350.000.000	56.525.000	250.000.000	56.120.000	150.000.000	439.887.000
8	Other	-	-	-	-	-	-
	Total	1.325.000.000	130.935.000	685.000.000	222.985.000	540.000.000	1.034.681.000

Source of Data : Division of PKBL/CSR PTPN I Langsa Langsa

Based on the results of interviews with Public Relations (PT Perkebunan Nusantara I Julok East Aceh District, August 10, 2017), the implementation of social and environmental responsibility for 2017 has not been implemented because the funds have not yet been disbursed because the company had had financial problems in 2015, and need to pay off debts outside. The implementation of social and environmental responsibility is carried out based on 2% profit. In 2017 the program was centered on the environment for public facilities such as building mosques, mushalla, but the program was suspended temporarily, considering that there was a disaster in Pidie Jaya, so that assistance to the surrounding community was diverted to Pidie Jaya (information from the head office).

Based on data from Regional Planning Agency of Aceh Barat Regency in 2017, the implementation of social and environmental responsibility in Aceh Barat District has been running from 2015 to present. In 2015 there were 15 private companies in West Aceh District which participated in carrying out social and environmental responsibilities with the allocation of social and environmental responsibility funds of 22 billion. In 2016 there were 15 companies participating in implementing social and environmental responsibilities with the allocation of 4.1 billion IDR, then in 2017, the allocation of funds reached 4.9 billion IDR. Realization in 2016 of 76 percent is expected to increase in 2017 with the management of CSR funds that are right on target and more directed at community empowerment activities, such as economic, health, education and socio-cultural empowerment. According to Sri Eria Murti (staff of the Regional Planning Agency, 2017), companies in Aceh Barat region have implemented social and environmental responsibilities in collaboration with the government and the community.

In 2017, the implementation of social and environmental responsibility in Aceh Barat Regency was carried out by 14 (fourteen) companies with a total fund of 22,018,883,454 IDR (twenty two billion eighteen million eight hundred eighty three thousand four hundred forty five rupiahs). These funds will be allocated to several programs / activities, namely education, health, environment, economy and Micro Small and Medium Enterprise (hereafter UMKM), social and public facilities, religious facilities, culture and sports and natural disasters. The following is a list of companies implementing social and environmental responsibility in Aceh Barat Regency.

Table 2
 List of Company on the the Implementation of Social and Environmental Responsibility
 Aceh Barat District year 2017

No	Name of Company	Budget Ceiling (IDR)
1	Karya Tanah Subur	14.539.000.000
2	Mifa Bersaudara	1.865.633.054
3	Cipta Kridatama	1.996.250.400
4	Bank Aceh	1.230.000.000
5	Agro Sinergi Nusantara	544.000.000
6	Agrobudi Jasa Bersama	500.000.000
7	Indonesia Pacific Energy	360.000.000
8	Bank Rakyat Indonesia	215.000.000
9	Bank Negara Indonesia	200.000.000
10	BETAMI	150.000.000
11	Aceh Hydropower	120.000.000
12	Prima Agro Aceh Lestari	115.000.000
13	Bank Mandiri	100.000.000
14	Potensi Bumi Sakti	84.000.000

Source of data: Profile of CSR Aceh Barat District Year 2017

Based on the table above, thus the palm oil plantation in Ach Barat District has implemented Social and

Environmental Responsibility in accordance with the propriety of the company based on company profits obtained each year, namely, among others:

1. PT. Agri Sinergi Nusantara

PT. Agri Sinergi Nusantara (ASN) was established on 19 May 2011 and began operating actively on June 1, 2011. PT. ASN is a subsidiary of PT. Perkebunan Nusantara I and IV located at Ujong Beurasok Street No. 25 Gampoeng Lapang, Jalan Pahlawan Subdistrict, Aceh Barat Regency. PT. ASN is a company engaged in the field of Agro Industry, with activities covering the management of plantation areas (palm oil commodities) and management and marketing of palm oil products, with an area of 18,178 Ha. The implementation of social and environmental responsibility at PT. ASN in 2017 covered the fields of religion, education, social culture, youth and sports. The following are Social and Environmental Responsibility activities at PT. ASN Aceh Barat Regency.

Table 3.
 Social and Environmental Responsibility Activities
 PT. ASN Aceh Barat District

No	Field	Activity
1	Religion	Donations for mosques / meunasah in Aceh Barat District Donation for orphans in Aceh Barat District Donation for Islamic holidays in Aceh Barat District
2	Education	Donation for the cost of studying Al Quran in Aceh Barat District
3	Socio-cultural, youth & sports	Donation for sports activities in Aceh Barat District Natural disaster assistance in Aceh Barat District
4	Infrastructure	Construction and maintenance of village roads for villages in the company's operational area Construction and procurement of drill wells for villages in the operational area of the company Procurement of mutual assistance for the gampong road in the operational area of the company
5	Proposal	Other donation for region of Aceh Barat District

Source: Bappeda (Regional development agency) of Aceh Barat District, 2017

2. PT. Karya Tanah Subur

Social and environmental responsibility implemented by PT. Karya Tanah Subur is plantations covering an area of 4,195 ha with details of 1,076.67 hectares of unprocessed crops (TBM) and 3,491.81 hectares (producing crops). PT. Tanah Karya Subur has a productive palm oil processing plant with an average productivity value of 20.1 tons / ha per year. The program of social and environmental responsibility activities has been conducted in accordance with Qanun Number 10 of 2015, these activities include the health sector / Posyandu (Integrated Health Service Post) namely Kasih program (Family, Healthy, Nutritious & Harmonious). The followings are Social and Environmental Responsibility activities at PT. Karya Tanah Subur, Aceh Barat Regency.

Table 4.
 Social and Environmental Responsibility Activities
 PT. Karya Tanah Subur Aceh Barat District

No	Field	Activities
1	Health / Posyandu Kasih Program (Family, Healthy, Nutritious & Harmonious)	Supplementary feeding, Breast Milk and Nutrition for Pregnant Women to all posyandu in gampong in the operational area of the company Developmen assistance for prosyandu in gampong within the company's operational area Posyandu cadre training in the operational area of the company Healthy posyandu, cadre, baby and toddler competitions for the local community in the company's operational area (Posyandu Purnama Binaan PT. KTS) Smart with astra for students at SMPN 2 Bubon Sub-District and SMKN (public high vocational school) Healthy cooking demonstration involving posyandu of gampong (village) in the company's operational area.
2	Health program	Mass circumcision for the local community Ring I Free examination and treatment for the Ring I local community Procurement of pipelines for the Gunong Hampa community in Woyla Sub-District

No	Field	Activities
3	Education	Scholarship assistance for students at SMPN 2 Kec. Bubon and SMK 1 Kaway XVI Motivational seminar for SMK 1 (vocational high school) Kaay XVI Increasing and providing school facilities and infrastructure for Paya Dua Elementary School Woyla Sub-District. Learning media training for teachers of Basic Schools of SDN. Paya Dua Woyla Sub-District, SDN Padang Sikabu Sub-District of Kaway XVI, Public Junior High School of SMP 2 Bubon and kindergarten of TK Subur Jaya School leader workshp for teachers at SDN Paya Dua Sub-District of Woyla, for Public Junior High School of SMPN 2 Bubon and Kindergarten of TK Subur Jaya
4	Socio-Cultural	Assistance in fostering art groups for Padang Sikabu and Leklek Sub-district of Kaway XVI
5	Religion	Donation for Orphanage of local community Ring I Iftar together with the community community Ring I Ramadhan safaris and Halal bi halal (gathering for asking forgiveness) with the Local community, Ring I implementation assistance Sub-district MTQ event (Quranic reciting contest) for local community of Ring I Commemoration of Islamic holidays Assistance (Mawlid of Nabi, Isra'Miraj, Eid al-Adha and Eid al-Fitr for local community Ring I
6	Economics/Partnership Program	IGA Plus for local community Ring I Guidance and assistance through counseling and training for the local community Ring I Coaching and Mentoring in the preparation of annual partnership reports Extension Training Comparative study

Source: Bappeda (Regional development agency) of Aceh Barat District, 2017

Based on the activities described above, PT. Karya Tanah Subur has implemented social and environmental responsibility activities that have been adapted to the propriety of the company and the appropriateness of the community both the community around the company and the community outside the operational area of the company.

3. PT. Prima Agro Aceh Lestari

Palm oil company that has implemented social and environmental responsibilities is PT. Prima Agro Aceh Lestari, this company is located at Jalan Nyak Arief No. 01 Gampong Ujong Kalak, Johan Pahlawan Sub-District, Aceh Barat Regency. The programs that have been implemented include in the fields of religion, social and culture, and infrastructure. The following are Social and Environmental Responsibility activities at PT. Prima Agro Lestari Aceh Barat Regency.

Table 5.
 Social and Environmental Responsibility Activities
 PT. Prima Agro Lestari Aceh Barat District

No	Field	Activity
1	Religion	Orphanage benefits for the local community in the company's operational area Donations to mosques within the company's operational area
2	Social and Culture	Donation of social assistance to the community in the operational area of the company
3	Infrastructure	Incidental activities: assistance in cleaning trenches and drainage of the village in the operational area of the company.

Source: Bappeda (Regional development agency) of Aceh Barat District, 2017

4. PT. Mopoli Raya

PT. Mopoli Raya is palm oil company owning a Palm Oil Factory (hereafter PKS); one PKS is with a capacity of 60 tons located in the Desa Kebun Gedung Biara, Seruway Sub-District, Aceh Tamiang District and one PKS with a capacity of 30 tons located in Alue Kuyun Village, Woyla Timur Sub-District, Aceh Barat District. In 2017, PT. Mopoli Raya in Aceh Barat District has implemented social and environmental responsibilities, covering the fields of health, education, economics, social culture, religion, youth & sports, infrastructure and

the environment. The following are Social and Environmental Responsibility activities at PT. Mopoli Raya of Aceh Barat District.

Table 6.
 Social and Environmental Responsibility Activities
 PT. Mopoli Raya Aceh Barat District

No	Field	Activity
1	Health	The implementation of fogging Free ambulance service
2	Education	Scholarship assistance for outstanding elementary school students, and students of UTU (University of Teuku Umar) Assistance for basic school contract teachers and teachers for Al Quran teaching of Kindergarten Tire assistance for gampong / village school buses Assistance for school scouts Fuel assistance for school buses
3	Economics	Cultivation of composite sheep
4	Socio-culture, Religion, Youth & Sports	Assistance for NGOs Advertising costs in local newspaper <i>Harian Serambi</i> South West youth assistance, Ujong Baroh Aceh Cultural Week Aid (PKA) Cup Police futsal tournament assistance Aid for the Anniversary of the Indonesian Independence Day Assistance for football activities, volleyball, sports costumes Vehicle transportation assistance Assistance for folk art (arts groups) Assistance for orphans
5	Infrastructure	Assistance of stone-sand for landfill & yard of village Musalla Al-Quran Educational Park renovation assistance Assistance of stone-sand and village road pavement Construction assistance of the village mosque
6	Environment	Clean water pipe assistance in the village office

Source: Bappeda (Regional development agency) of Aceh Barat District, 2017

PT. Surya Mata Ie is part of PT Mopoli Raya. PT. Surya Mata Ie is located in Aceh Tamiang Regency which is engaged in palm oil plantations. Social and environmental responsibility activities have been carried out since 2013 in accordance with propriety based on the budget derived from the annual profits. Social and environmental responsibility activities include the fields of health, economy, infrastructure, environment, youth, culture & sports, religion and improvement of skills and gender equality. The following are Social and Environmental Responsibility activities at PT. Surya Mata Ie Aceh Tamiang Regency.

Table 7.
 Social and Environmental Responsibility Activities
 PT. Surya Mata Ie Aceh Tamiang District

No	Field	Activity
1	Health	Additional nutrition for toddlers
2	Education	-
3	Economics	Cultivation of composite sheep
4	Infrastructure	Repairing village roads Normalization of village trenches
5	Environmental	-
6	Youth, culture & sports	Contest for Indonesian Independence Day commemoration
7	Religion	Salary for contract Teachers (teachers of Al-Quran Education Park) Assistance for the construction of mosques

Source: Data of PT. Surya Mata Ie, Aceh Tamiang, 2016

Based on the results of Syarwan Endria Putra (Manager of PT. Mopoli Raya District of Aceh Tamiang on 12 August 2017), the implementation of social and environmental responsibilities so far has not been implemented optimally, social and environmental responsibility programs are only implemented according to the company's financial capacity, this is because the company is not big company. So far, the assistance provided is

not programmed in detail. According to Salim, Public Relations of PT. Mopoli Raya Kab. Aceh Tamiang, several programs that have been implemented are heavy equipment assistance, soccer field grants for the community, land grants for community market. In 2017 it was collaborated with Pertamina (Indonesian state-owned oil and natural gas corporation) for the business of mushrooms and broom stick business, each of which was provided by PT. Surya Mata Ie.

Syarwan also mentions that the implementation of social and environmental responsibility by PT. Surya Mata Ie must be adapted to local propriety that can be accepted by the company and the local community, so that it does not cause a burden on the company and it benefits the local community. Thus PT. Surya Mata Ie indirectly has implemented social and environmental responsibilities according to the company's capabilities and the needs of the community around the company.

Based on the data above, the Equity principles found in the community greatly influences corporate social responsibility programs conducted by palm oil companies in Aceh.

4. Conclusion

The influence of the equity principle in implementing social responsibility of palm oil companies in Aceh can be seen in the programs that have been implemented in accordance with the appropriateness of the Acehnese people. Thus the programs implemented can benefit the people of Aceh.

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