



Corporate Legal Liability for Environmental Damage

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Abstract: This study aims to examine the legal liability of companies for environmental damage and its implications for financing sustainable education. The main focus of this study is to understand how companies can contribute through Corporate Social Responsibility (CSR) programs that support sustainability based education initiatives, and to identify challenges and opportunities in their implementation. The method used in this study is a literature study, by reviewing various related regulations, including Law No. 32 of 2009 and Government Regulation No. 27 of 2012. This study also uses a qualitative approach to analyze the implementation of corporate CSR programs in the sustainable education sector, as well as the challenges faced in implementing this policy. This study found that corporate legal liability for environmental damage can be utilized to fund sustainable education through CSR. Companies can contribute by providing funds for curriculum development, environmentally friendly educational facilities, and training that increases environmental awareness. However, the main challenge found is the lack of clear regulations regarding the use of CSR funds for education that supports sustainability. Clearer policies are needed to ensure that corporate contributions are more focused and impactful.

Keywords : Legal Responsibility; Sustainable Education Financing; Corporate Social Responsibility (CSR).

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1. Introduction

Sustainable development has become an urgent global agenda amid the increasingly complex challenges of climate change, environmental degradation, and social inequality.¹ These issues demand a harmonious integration between economic development and nature conservation, wherein the education sector plays a crucial role in preparing the next generation not only to be intellectually adept but also to be environmentally conscious and responsible. Sustainable education, as a primary pillar, focuses not only on the academic transmission of knowledge but also on instilling values of conservation and sustainability from an early age.² In this context, a healthy and conducive learning environment is considered an essential foundation to maintain, as environmental quality influences not only the physical and mental health of students but also the overall effectiveness of the educational process. Consequently, a synergy between the enhancement of education quality and environmental preservation becomes a strategic imperative that must receive serious attention from all parties, ranging from the government and the private sector to the wider community.³

On the other hand, industrial activities in sectors such as mining, manufacturing, energy, and plantations often result in significant negative impacts on the environment. Such activities can lead to deforestation, air and water pollution, and ecosystem damage, which directly affect the quality of life for communities around industrial areas. The resulting environmental degradation frequently impacts educational infrastructure and facilities, with schools in affected regions experiencing a decline in the quality of their

¹ Ahmad Ahmad, "Measuring The Application of Corporate Social Responsibility of PT. Gorontalo MineralS," *Estudiante Law Journal* 4, no. 2 (February 15, 2022): 132–45, <https://doi.org/10.33756/eslaj.v4i2.16489>; Putri Regina Datunsolang, Fenty Puluhulawa, and Ahmad Ahmad, "Penegakan Hukum Terhadap Sungai Taluduyunu Akibat Pencemaran Limbah Pertambangan," *Terang: Jurnal Kajian Ilmu Sosial, Politik Dan Hukum* 1, no. 3 (July 4, 2024): 179–200, <https://doi.org/10.62383/terang.v1i3.415>.

² Dian Ekawaty Ismail et al., "Model for Legal Settlement on Damage to the Tanjung Panjang Nature Reserve in Pohuwato Regency," *Russian Law Journal* 11, no. 3s (April 5, 2023), <https://doi.org/10.52783/rlj.v11i3s.734>; Mohammad Abdi Lanjahi et al., "Analisis Yuridis Terhadap Perlindungan Ekspresi Budaya Tradisional Provinsi Gorontalo," *Perkara: Jurnal Ilmu Hukum Dan Politik* 1, no. 3 (August 20, 2023): 161–82, <https://doi.org/10.51903/perkara.v1i3.1347>; Indah Amanah Poetri Soedarno Oei Pantouw and Ahmad Ahmad, "Perlindungan Hukum Terhadap Masyarakat Akibat Penambangan Emas Di Sungai Tulabolo Yang Tercemar Merkuri," *Borneo Law Review* 6, no. 2 (2022): 187–204, <https://doi.org/10.35334/bolrev.v6i2.3242>; Mohammad Syauqi Pakaya and Ahmad Wijaya, "Efektivitas Penegakkan Hukum Terhadap Lingkungan Hidup Dalam Pertambangan Emas Tanpa Izin Di Desa Popaya, Kecamatan Dengilo, Kabupaten Pohuwato," *Borneo Law Review* 6, no. 2 (2022): 236–53, <https://doi.org/10.35334/bolrev.v6i2.3246>; Nova Rahmawati A. Paruki and Ahmad Ahmad, "Efektivitas Penegakan Hukum Tambang Ilegal," *Batulis Civil Law Review* 3, no. 2 (August 26, 2022): 177–86, <https://doi.org/10.47268/ballrev.v3i2.966>; Ahmad Ahmad, Fence M. Wantu, and Novendri Mohamad Nggilu, *Hukum Konstitusi: Menyongsong Fajar Perubahan Konstotusi Indonesia Melalui Pelibatan Mahkamah Konstitusi* (Yogyakarta: UII Press, 2020).

³ Willya Achmad, "Pemetaan Sosial Dan Tanggung Jawab Sosial Perusahaan: Dinamika Program Pemberdayaan Di Indonesia," *Innovative: Journal Of Social Science Research* 3, no. 4 (2023): 4367–80.

learning environments. For instance, air and water pollution can pose health risks that reduce the attendance of students and educators, while infrastructure damage from environmental disasters disrupts the teaching and learning process. These conditions necessitate restoration and improvement efforts through more stringent accountability mechanisms, whereby the companies involved must acknowledge and bear the consequences of their actions. The concept of Corporate Social Responsibility (CSR) thus serves as a critical instrument in addressing these challenges, as companies are expected not only to mitigate the negative impacts of their operations but also to contribute to environmental improvement and the provision of adequate educational facilities for impacted communities.⁴

Within Indonesia's legal framework, several regulations have been enacted to govern environmental protection and corporate accountability. For example, Law Number 32 of 2009 on Environmental Protection and Management imposes an obligation on every company to manage its environmental impact diligently and responsibly, while Law Number 40 of 2007 concerning Limited Liability Companies encourages businesses to integrate social responsibility into their operations. Moreover, Government Regulation Number 47 of 2012 regarding Corporate Social and Environmental Responsibility provides operational guidelines for implementing CSR initiatives that include contributions to environmental restoration and the enhancement of educational quality. Although these regulations have established a robust legal foundation, their implementation still faces various obstacles, such as suboptimal monitoring, inconsistent law enforcement, and sanctions that are often insufficiently punitive—thereby creating loopholes for companies to disregard sustainability principles. Empirical evaluations of these regulatory implementations indicate a persistent gap between theory and practice, with many companies failing to effectively execute the mandates despite the legal framework, ultimately causing harm to both the environment and the education sector.⁵

The role of CSR as a mechanism for transferring funds to support sustainable education emerges as a potentially strategic solution to these issues. Through CSR programs, companies can allocate funds generated from their business activities particularly from sectors with significant environmental impacts to finance various educational initiatives and environmental restoration projects. This approach not only serves as an accountability measure for the environmental damage incurred but also acts as a long-term investment in enhancing human capital, which in turn promotes sustainable economic growth. To ensure the effectiveness of these fund transfers, the allocation mechanisms must be based on principles of transparency, accountability, and periodic evaluation. For example, CSR funds designated for improving educational facilities

⁴ Rindang Adrai and Didin Hikmah Perkasa, "Penerapan Etika Bisnis Dan Tanggung Jawab Sosial Perusahaan Dalam International Human Resources Management," *Jurnal Manajemen Dan Bisnis Madani* 6, no. 2 (2024): 68–85.

⁵ Erna Amalia, "Regulasi Tanggung Jawab Sosial Perusahaan Di Indonesia," *ADIL: Jurnal Hukum* 10, no. 2 (2019), <https://academicjournal.yarsi.ac.id/index.php/Jurnal-ADIL/article/view/1224>.

should be channeled through programs that integrate environmental restoration efforts such as constructing eco-friendly schools, training educators in environmental education, and providing learning resources that foster ecological awareness. The incorporation of information technology into monitoring and evaluation systems can further ensure that each fund allocation is used according to its intended purpose, while also offering constructive feedback for future policy improvements.⁶

Nonetheless, challenges in implementing the allocation of CSR funds for sustainable education remain quite complex. One of the primary obstacles is the lack of empirical data and case studies that provide a concrete picture of the actual impact of these CSR initiatives. Without robust empirical evidence, fund allocation policies tend to be idealistic and difficult to operationalize effectively. Additionally, weak oversight mechanisms and limited resources for law enforcement pose serious hurdles that must be overcome. The involvement of various stakeholders including the government, independent agencies, academia, and local communities in the evaluation and monitoring process is essential to create an effective oversight system. Transparency in information and active public participation in assessing the success of CSR programs can also enhance corporate accountability in fulfilling their social responsibilities. Accordingly, developing measurable and realistic performance indicators, accompanied by regular independent audits, is a strategic step to ensure that every implemented program truly yields positive outcomes for both education quality and environmental restoration.⁷

The successful integration of corporate legal accountability for environmental damage with the financing of sustainable education is inseparable from synergistic coordination between the public and private sectors. The government, as regulator, bears the responsibility of crafting policies that support the active participation of the private sector in financing education through structured and integrated CSR mechanisms. Such policies should include incentives for companies that demonstrate a strong commitment to environmental preservation as well as support for the enhancement of educational quality. Conversely, the private sector must demonstrate genuine commitment by allocating CSR funds proportionately and effectively, and by collaborating with various institutions to optimize the positive impact of their initiatives. The use of digital technology in monitoring and evaluation processes can further facilitate transparency and bolster public trust in the management of CSR funds. This synergy is expected not only to reduce the negative impacts of industrial activities on the environment but also

⁶ Vevi Anderista, "Pelaksanaan Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) Pada PT. PP London Sumatera Indonesia Tbk Di Kabupaten Musi Rawas Utara" (PhD Thesis, ILMU HUKUM, 2022), <https://repository.unja.ac.id/35513/>.

⁷ Muhammad Iskandarsyah Batubara and Eka Kurniasari, "Pelaksanaan Tanggung Jawab Sosial Perusahaan Oleh Pt. Solusi Bangun Andalas (Sba)-Aceh Besar," *Jurnal Ilmiah Mahasiswa Bidang Hukum Keperdataan* 6, no. 1 (2022): 39-47.

to improve education quality, which in turn supports the creation of sustainable and inclusive development.⁸

Overall, the integration of corporate legal responsibility for environmental damage with the financing of sustainable education represents a holistic approach that combines legal, social, economic, and environmental dimensions within a single strategic policy framework. This approach requires the alignment of strict regulations with effective implementation, as well as active participation from all stakeholders to create synergies that benefit society as a whole. Through the formulation of policies supported by empirical data and comprehensive case studies, it is hoped that the CSR fund allocation mechanism can be optimized to deliver dual benefits environmental restoration and improved educational quality. Ultimately, this synergy will strengthen society's capacity to confront global challenges and reinforce Indonesia's position as a nation capable of integrating economic development with sustainable environmental preservation. Thus, through strategic collaboration between the public and private sectors, adaptive regulatory support, and active community involvement, the concept of sustainable development will not merely remain an ideal but will be implemented effectively to create a more prosperous and environmentally friendly future.⁹

2. Method

This study employs a qualitative approach using a case study methodology¹⁰ to conduct an in-depth analysis of corporate legal responsibility for environmental damage and its implications on the financing of sustainable education. Case studies were selected based on specific criteria, namely companies that have a significant impact on the environment, a documented track record of CSR implementation, and active involvement in sustainable education programs. Data were collected through a systematic process that encompassed an in-depth literature review of relevant regulations, scholarly journals, corporate reports, and other pertinent secondary data sources. The selection of data sources was carried out with a rigorous evaluation of the validity, credibility, and relevance of the information in order to minimize bias and ensure the reliability of the findings.

Data analysis was conducted using a theoretical framework that integrates corporate social responsibility theory, environmental regulatory principles, and the concept of

⁸ Achmad Fauzi and Marni Manao, "Faktor Kebijakan Kedisiplinan Sumber Daya Manusia, Corporate Social Responsibility 'Csr', Peningkatan Pemberdayaan Sumber Daya Manusia Dan Tanggung Jawab Sosial Terhadap Kesejahteraan Karyawan Pada Pt. Skm.," *Jurnal Akuntansi Dan Manajemen Bisnis* 3, no. 2 (2023): 67–80.

⁹ Dani Amran Hakim, Agus Hermanto, and Arif Fikri, "Kebijakan Yuridis Pemerintah Daerah Terhadap Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility)," *Jurnal Mahkamah: Kajian Ilmu Hukum Dan Hukum Islam* 4, no. 2 (2019): 245–66.

¹⁰ Ika Atikah, "Metode Penelitian Hukum," 2022, <http://repository.uinbanten.ac.id/9155/1/P%20Metode%20Penelitian%20Hukum.pdf>.

sustainable education, along with thematic analysis methods focusing on identifying the relationships between corporate policies, environmental regulations, and their contributions to the education sector. Triangulation methods were also employed to confirm the consistency of information from various sources and ensure the objectivity of the analysis. Thus, this study not only describes the interconnections between corporate policies, environmental regulations, and their impacts on education but also delves comprehensively into the challenges of implementing legal responsibilities within the context of CSR. This structured methodological approach is expected to make a significant contribution to understanding the potential of CSR as a source of financing for sustainable education and to yield valid and reliable findings for the development of more effective policies in the future.

3. Legal Responsibility of Companies for Environmental Damage

Corporate legal liability for environmental damage has emerged as a fundamental mechanism to safeguard both the natural ecosystem and the broader spectrum of human welfare. In today's rapidly evolving industrial landscape, environmental degradation poses not only ecological threats but also substantial risks to socio-economic development and public health. The legal frameworks established in many jurisdictions aim to ensure that companies bear full responsibility for the adverse effects of their operational activities. This responsibility extends beyond mere remediation of damage; it encompasses a proactive obligation to implement measures that prevent future harm. Moreover, the interconnection between environmental health and other critical sectors – such as education, which relies on a stable and healthy environment for the optimal development of human capital – underscores the significance of enforcing robust legal standards. In this context, the corporate obligation to maintain environmental integrity becomes indispensable for promoting sustainable development and ensuring that industrial progress does not come at the cost of ecological collapse or diminished quality of life.¹¹

The legislative instruments governing corporate environmental liability, notably Law No. 32 of 2009 concerning Environmental Protection and Management and Government Regulation No. 27 of 2012 regarding Environmental Permits, provide a structured legal basis for holding companies accountable for environmental damage. These laws explicitly require companies to undertake both restorative and preventive measures. Restorative actions include initiatives such as reforestation, remediation of contaminated sites, and reconstruction of damaged ecosystems. Preventive measures, on the other hand, involve the adoption of environmentally friendly technologies, proper waste management practices, and strategic greening initiatives to reduce the risk of future environmental harm. By delineating these dual responsibilities, the legal framework

¹¹ Cindy Laurencia, "Tinjauan Yuridis Pelaksanaan Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility) Sebagai Kewajiban Hukum Di Indonesia," *Innovative: Journal Of Social Science Research* 3, no. 6 (2023): 3197–3208.

intends to create a comprehensive system of accountability that not only penalizes past transgressions but also fosters a culture of sustainability within the corporate sector.¹²

Despite the clarity and ambition of these legal provisions, significant challenges persist in their practical implementation. Enforcement mechanisms often suffer from inadequate monitoring systems, limited human and financial resources, and fragmented jurisdictional oversight that hampers effective coordination among regulatory agencies. As a result, the gap between the legislative intent and real-world outcomes remains substantial. Many companies continue to operate without fully complying with the rigorous standards set forth by the law, largely due to administrative delays, ambiguous procedural requirements, and, in some cases, deliberate non-compliance. The lack of standardized performance metrics and robust empirical data further complicates the task of evaluating the effectiveness of regulatory measures. Without clear benchmarks and regular, independent audits, it is difficult for authorities to determine whether the implemented measures have truly mitigated environmental damage or merely served as a formalistic compliance exercise.

In addition to statutory obligations, Corporate Social Responsibility (CSR) has been promoted as a complementary strategy through which companies can contribute to environmental restoration and community development. Many corporations, particularly those operating in high-impact sectors such as mining, energy, and manufacturing, have introduced CSR programs that purport to offset the environmental damage caused by their activities. These initiatives often include funding for reforestation projects, waste management innovations, and educational programs aimed at raising environmental awareness among local communities and the younger generation. However, the integration between CSR activities and mandatory legal requirements frequently remains disjointed. While voluntary CSR initiatives have the potential to enhance corporate accountability and deliver tangible benefits to society, they are sometimes executed in isolation from the legal framework, resulting in efforts that are neither systematically coordinated nor sufficiently comprehensive. The absence of a clear operational framework that aligns CSR contributions with statutory obligations reduces the overall impact of these initiatives and leaves critical gaps in environmental governance.¹³

The repercussions of environmental degradation extend far beyond the physical damage to ecosystems; they also have profound socio-economic implications for local

¹² Yayuk Purwati, "Strategi Pembiayaan Pada Lembaga Pendidikan Islam Melalui Tanggung Jawab Sosial (SCR) Studi Kasus BANK BRI Syariah," *Al-Idaroh: Jurnal Studi Manajemen Pendidikan Islam* 5, no. 1 (2021): 65–78.

¹³ Muhammad Taufiqurrahman and Hendryanto Sitepu, "Kewajiban Perusahaan Dalam Pelaksanaan Tanggung Jawab Sosial (Corporate Social Responsibility)," *Jurnal Retentum* 2, no. 1 (2020), <http://jurnal.darmaagung.ac.id/index.php/retentum/article/view/438>.

communities. Environmental damage—manifested through issues such as water contamination, deforestation, and soil degradation—can significantly impair the livelihoods of those who depend on natural resources for agriculture, fisheries, and other forms of subsistence. In many affected regions, the degradation of natural resources leads to reduced agricultural productivity, diminished access to clean water, and compromised public health, all of which contribute to socio-economic instability. Moreover, the quality of education in these areas is often adversely affected. Schools and other educational institutions located in environmentally compromised regions may suffer from deteriorated infrastructure and diminished community support, ultimately impacting student performance and limiting opportunities for future development. Hence, the responsibility of corporations to remediate environmental damage is intricately linked with the broader imperative of promoting socio-economic recovery and ensuring that communities have access to quality education and other essential services.

To address these multifaceted challenges, it is essential to develop integrated mechanisms that combine rigorous legal enforcement with proactive corporate initiatives. One critical step in this direction is the establishment of clear, quantifiable performance indicators for both restorative and preventive measures. Such metrics would enable regulatory authorities to conduct systematic monitoring and regular evaluations of compliance, ensuring that companies not only meet the minimum legal standards but also contribute meaningfully to long-term environmental sustainability. Centralized monitoring systems and transparent reporting protocols are equally vital in this regard. By utilizing modern information technologies, regulatory bodies can create real-time tracking systems that provide continuous oversight of corporate activities, thereby enhancing the capacity to identify non-compliance and implement corrective measures promptly. Moreover, periodic independent audits and public disclosure of environmental performance data would foster a culture of accountability and encourage companies to pursue best practices in environmental management.¹⁴

International initiatives and global standards also play an influential role in shaping the discourse on corporate legal liability for environmental damage. The 2030 Agenda for Sustainable Development, for instance, emphasizes the need for harmonizing economic growth with environmental protection and social equity. This global framework reinforces the idea that corporate accountability should not be limited to national boundaries but must also align with international best practices. Companies that adopt high standards of environmental stewardship not only enhance their reputations on the global stage but also contribute to the creation of a more resilient and sustainable economic framework that benefits a wide range of stakeholders. International guidelines,

¹⁴ Carmellsela Rosari Assah, "Tinjauan Hukum Tentang Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas Terhadap Pembangunan Ekonomi Berkelanjutan," *Lex Privatum* 11, no. 5 (2023), <https://ejournal.unsrat.ac.id/index.php/lexprivatum/article/view/49110>.

combined with robust domestic legal provisions, create a synergistic effect that can drive significant improvements in both environmental outcomes and corporate behavior.

From a policy perspective, several measures can be implemented to bridge the gap between legal mandates and operational realities. First, governments should invest in strengthening the capacity of regulatory agencies by providing them with the necessary resources, training, and technological tools to conduct effective monitoring and enforcement. Enhancing inter-agency coordination and establishing clear lines of responsibility would help overcome the fragmentation that currently undermines regulatory efforts. Second, there is a need for legislative reforms that simplify administrative procedures and clarify the responsibilities of companies under existing environmental laws. Such reforms should aim to reduce bureaucratic delays and eliminate ambiguities that allow companies to evade accountability through technicalities. Third, fostering closer integration between CSR initiatives and statutory obligations could yield substantial benefits. For example, regulatory frameworks could incentivize companies to allocate a fixed portion of their CSR budgets to projects that directly support environmental restoration and community development, with the stipulation that these funds be subject to regular audits and public scrutiny. This approach would not only ensure that CSR contributions are aligned with legal requirements but also create a more systematic and transparent mechanism for corporate involvement in environmental protection.¹⁵

Furthermore, a critical component of advancing corporate legal liability for environmental damage lies in fostering active engagement and dialogue among all relevant stakeholders. Government agencies, industry representatives, civil society organizations, academic experts, and local communities must work together to share best practices, identify common challenges, and develop innovative solutions. Such collaborative efforts can help bridge the gap between theoretical regulatory frameworks and practical, on-the-ground implementation. Stakeholder engagement also facilitates the creation of a participatory monitoring system, where communities directly affected by environmental damage play an active role in evaluating corporate performance and holding companies accountable for their actions. This inclusive approach not only enhances transparency but also builds public trust in the regulatory process and ensures that environmental policies are responsive to the needs of those most affected by industrial activities.

Overall, the legal responsibility of companies for environmental damage constitutes a critical pillar in the pursuit of sustainable development. Although the existing legal frameworks, such as Law No. 32 of 2009 and Government Regulation No. 27 of 2012,

¹⁵ Indrawan Azis, "Upaya Korporasi Mengevaluasi Tanggung Jawab Sosial Dalam Konteks Pelaporan Berkelanjutan," *Nobel Management Review* 3, no. 1 (2022): 15-25.

provide a solid foundation for enforcing corporate accountability, the practical challenges of enforcement, limited oversight, and administrative complexities continue to impede the realization of their full potential. Moreover, while CSR initiatives offer promising avenues for mitigating environmental damage and supporting socio-economic recovery particularly in the realm of education their effectiveness is often compromised by a lack of integration with mandatory legal requirements and insufficient operational frameworks. To address these challenges, it is imperative to develop comprehensive strategies that combine clear performance metrics, centralized monitoring, transparent reporting, and enhanced stakeholder engagement. Such strategies should also promote closer coordination between statutory obligations and CSR efforts, thereby ensuring that corporate actions are aligned with the broader objectives of environmental restoration, preventive management, and community development. Ultimately, a reformed and integrated approach to corporate legal liability can transform corporate accountability from a mere regulatory formality into a dynamic force for sustainable innovation, community resilience, and long-term socio-economic prosperity. By aligning legal, operational, and voluntary initiatives within a cohesive framework, society can ensure that industrial development is pursued in harmony with environmental protection and that the benefits of such development extend to all sectors, including the vital field of education, thereby securing a healthier, more equitable future for current and future generations.

4. Implications of Corporate Legal Responsibility for Sustainable Education Financing

The legal responsibility of companies for environmental damage has a broad impact and has the potential to make a significant contribution to various aspects of people's lives, including in the sustainable education sector. One way companies can carry out their legal responsibilities is through corporate social responsibility (CSR) programs that focus on environmental conservation and sustainability. In this context, CSR is not only about restoring environmental damage caused by company activities, but also about how companies can contribute to creating a generation that cares more about the environment through funding education that supports the principles of sustainability.

Environmentally-based CSR that is directed to fund the sustainable education sector provides a great opportunity for companies to be directly involved in efforts to maintain the sustainability of nature. With CSR programs that support education, companies can introduce the importance of environmental awareness to the younger generation who will later become natural resource managers and policy makers in the future. Such CSR programs often include the provision of environmentally friendly educational facilities,

such as schools or campuses with designs that prioritize energy efficiency, the use of environmentally friendly building materials, and good waste management.¹⁶

One concrete example of CSR's contribution to sustainable education is teaching about climate change, nature conservation, and environmental sustainability. Companies can provide funds for the development of learning materials that touch on environmental issues or even establish training centers that aim to educate the public and students about the importance of maintaining ecosystem balance. Such educational programs can also include training on responsible natural resource management and environmentally friendly technologies that can be applied in everyday life and in industrial practices.

Companies that implement environmental CSR can fund the development of a curriculum based on sustainability principles. This curriculum can include education on the importance of biodiversity, carbon emission reduction, and efficient waste management. With this kind of curriculum, children and students are not only taught theory, but also given practical skills to face real environmental challenges, so that they can contribute to creating innovative and environmentally friendly solutions.¹⁷

Investing in sustainable education can provide long-term benefits, not only for future generations, but also for the survival of the company itself. Education that supports environmental sustainability will produce individuals who are highly aware of the importance of preserving nature. A generation educated with the principles of sustainability will be more likely to make decisions that support environmental conservation and implement environmentally friendly practices in their daily lives, including in the workplace and industry.

Companies that invest in sustainability education will also benefit from a good reputation and positive relationships with the community. The community will increasingly appreciate companies that demonstrate a commitment not only to economic profit, but also to social and environmental sustainability. Therefore, contributing to sustainability education through CSR can strengthen the company's image, provide greater loyalty from consumers, and create stronger relationships with various parties involved.¹⁸

Although corporate contributions to sustainable education through CSR programs are very potential, there are several challenges that need to be overcome to ensure that these initiatives truly have a positive impact. One of the main challenges is the lack of regulations that explicitly regulate the use of CSR funds for the education sector that

¹⁶ Rifky Taufiq Fardian et al., "Tanggung Jawab Sosial Perusahaan Dan Pengolahan Limbah Organik Berkelanjutan," *Prodising Penelitian & Pengabdian Kepada Masyarakat* 7 (2020): 317–28.

¹⁷ Carlo Aldrin Gerungan, Audi Herli Pondaag, and Mario A. Gerungan, "Kajian Yuridis Tanggung Jawab Sosial Dan Lingkungan Perusahaan Di Kota Manado," *Nuansa Akademik: Jurnal Pembangunan Masyarakat* 9, no. 1 (2024): 107–18.

¹⁸ Haerunnisa Haerunnisa, Arif Sugitanata, and Suud Sarim Karimullah, "Analisis Strukturalisme Terhadap Peran Katalisator Instrumen Keuangan Syariah Dalam Mendorong Pembangunan Berkelanjutan Dan Tanggung Jawab Sosial," *Al-'Aqdu: Journal of Islamic Economics Law* 3, no. 2 (2023): 124–34.

supports sustainability. In many countries, including Indonesia, although CSR is generally regulated, there are no clear and detailed guidelines on how CSR funds should be allocated to fund education programs based on sustainability principles.

This has led to variations in how companies run their CSR programs, with some companies focusing more on short-term projects or activities that are more related to marketing and corporate image, rather than funding more sustainable education projects. To overcome this challenge, there needs to be regulation that directs and motivates companies to allocate their CSR funds to the education sector that explicitly supports environmental conservation efforts. One solution that can be considered is providing fiscal incentives or policies that benefit companies that allocate part of their CSR funds to sustainability-based education.

In addition, another challenge is the lack of awareness and understanding from companies regarding the importance of the role of education in creating a generation that cares about environmental sustainability. Some companies may focus more on activities that are directly related to restoring environmental damage, such as reforestation or ecosystem restoration, and pay less attention to how the education sector can play an important role in the long term. Therefore, there needs to be an effort to increase corporate awareness regarding the importance of their contribution to education that supports sustainability, which is not only beneficial for the environment but also for the wider community.¹⁹

To address these challenges, companies need to partner with educational institutions, governments, and environmental organizations to integrate their CSR programs with efforts to improve the quality of sustainable education. One way to do this is by establishing partnerships between companies and educational institutions to create training and research programs that focus on environmentally friendly innovation. In addition, companies can participate in environmental literacy activities, which aim to disseminate information about sustainability to the community, especially children and students.

Sustainability-based education should also prioritize practical aspects of environmental management, by involving students in real projects, such as recycling programs, energy saving, and nature conservation activities. In this way, education is not only focused on theory, but also on skills that can be directly applied by the younger generation in their daily lives. This will create a generation that not only has a theoretical understanding of sustainability, but is also able to implement environmentally friendly practices in their lives.²⁰

¹⁹ Ibid.

²⁰ Esther Hanaya et al., "Tanggung Jawab Sosial Perusahaan Dalam Operasi Pertambangan: Penilaian Hukum Terhadap PT. Timah Tbk," *JURNAL BEVINDING* 2, no. 02 (2024): 1-8.

Overall, corporate legal liability for environmental damage can have significant implications for financing sustainable education. Through CSR, companies can fund educational projects that support sustainability and environmental awareness, which will have a positive impact on society and the environment. Although challenges in implementing this contribution still exist, with stronger regulations and a better understanding of the importance of education in creating sustainability, companies can make a significant contribution to creating a more sustainable future. The integration of CSR and the sustainable education sector will provide long-term benefits, not only for companies but also for society and the planet.

5. Conclusion

The conclusion of the legal responsibility of companies for environmental damage includes the importance of companies in maintaining the sustainability of the ecosystem through efforts to restore and prevent negative environmental impacts. Regulations such as Law No. 32 of 2009 and Government Regulation No. 27 of 2012 provide a clear legal framework regarding the obligation of companies to be responsible for the environmental impacts of their operational activities. This responsibility does not only include physical restoration of the ecosystem, but also involves contributing to the socio-economic recovery of affected communities. In addition, companies also have an important role in supporting education based on environmental sustainability. Through CSR programs, companies can fund educational initiatives that introduce sustainability principles and increase environmental awareness among the younger generation. However, the main challenge lies in the lack of regulations governing the allocation of CSR funds for the sustainable education sector, which requires more attention to ensure a significant contribution to a greener and more sustainable future.

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