



Artikel

Kapan saja

Sejak 2022

Sejak 2021

Sejak 2018

Rentang khusus...

Urutkan menurut
relevansi

Urutkan menurut tanggal

Semua jenis

Artikel kajian

☐ sertakan paten

☒ mencakup kutipan

CSR of tobacco industries in Indonesia, the concept and its implementation

[N.Trihastuti](#) - JL Pol'y & Globalization, 2014 - HeinOnline

Cigarettes are the products made from tobacco which contains nicotine and tar that has harmful effects when they are consumed. Nicotine is identified as an addictive substance while tar contains toxic and carcinogenic substance. Furthermore, since the harmful effects of the manufactured products, cigarette companies should have a responsibility to protect the consumers and their environment, so that they are freed from the effects. Various companies' activities which are considered as a company social responsibility, such as ...

☆ Simpan Kutip Dirujuk 1 kali Artikel terkait

Menampilkan hasil terbaik untuk penelusuran ini. [Lihat semua hasil](#)

Journal of Law, Policy and Globalization

Home

Search

Current Issue

Back Issues

Announcements

Full List of Journals

Migrate a Journal

Special Issue Service

Conference Publishing

Editorial Board

OPEN ACCESS Policy

Home > Vol 122 (2022)

Journal of Law, Policy and Globalization

Journal of Law, Policy and Globalization is a peer-reviewed journal published by IISTE. The journal publishes original papers at the forefront of international law, corporate law, public policy and globalization issues. The journal is published in both printed and online versions. The online version is free access and download.

IISTE is a member of [CrossRef](#).

The DOI of the journal is: <https://doi.org/10.7176/JLPG>



FONT SIZE

JOURNAL CONTENT

Search

All

Search

Browse

- [By Issue](#)
- [By Author](#)
- [By Title](#)
- [Other Journals](#)

CURRENT ISSUE

ATOM 1.0

RES 2.0

RES 1.0

Announcements

Call for Paper Submissions & Paid Reviewers / Index

Paper Submission:

Please follow the following two files to prepare your paper, then send it to JLPG@iiste.org.

- [PaperSubmissionGuide.doc](#)
- [PaperTemplate.dot](#)

Index of this journal:

- EBSCO (U.S.)
- Index Copernicus (Poland)
- Ulrich's Periodicals Directory (ProQuest, U.S.)
- JournalTOCS (UK)
- PKP Open Archives Harvester (Canada)
- Bielefeld Academic Search Engine (Germany)
- Elektronische Zeitschriftenbibliothek EZB (Germany)
- SCI-Edge (U.S.)
- Open J-Gate (India)
- OCLC WorldCat (United States)
- Universe Digital Library (Malaysia)
- NewJour (Georgetown University Library, U.S.)
- Google Scholar
- HeinOnline by William S. Hein & Co., Inc.

The IC Impact factor value of this journal is 5.42

The publication charge of this journal: 160 USD (online publication only) or 165 USD (online publication + 2 hard copies)

Posted: 2011-11-04

Journal of Law, Policy and Globalization

[Home](#)

[Search](#)

[Current Issue](#)

[Back Issues](#)

[Announcements](#)

[Full List of Journals](#)

[Migrate a Journal](#)

[Special Issue Service](#)

[Conference Publishing](#)

[Editorial Board](#)

[OPEN ACCESS Policy](#)

[Home](#) > [Editorial Board](#)

Editorial Board

Dean / Professor Bashar H. Malkawi
College of Law University of Sharjah, UAE

[Prof. Dr. Z. Zheng](#)

[Peking University, Beijing](#)

Professor Ali Jabbar Salih

Dean of the Faculty of Law, Jadara University, Jordan

[Prof. Dr. Narayan Chandra Pradhan](#)

[Indian Institute of Technology, India](#)

Prof. Dr. Chandan Kumar Sahoo

National Institute of Technology, India

Prof. Dr. Manjinder Gulyani

Kurukshetra University, India

[Dr. Hasan Fauzi](#)

[Indonesian Center for Social and Environmental Accounting Research, Indonesia](#)

Dr. Leonorah Tendayi Nyaruwata

University of Pretoria South Africa

[Dr. Chiung Ting Chang](#)

[Maastricht University, Netherlands](#)

Dr. Zulnaid Yaacob

Universiti Sains Malaysia (USM), Malaysia

Dr. Zulnaid Yaacob

Universiti Sains Malaysia (USM), Malaysia

Dr. Mahdi Salehi

Ferdowsi University of Mashhad, Iran

Prof. Suhail Hussein Fatlawi

Faculty of Law - University of Jerash -Jordan

Dr. Farouq Ahmad Faleh Al Azzam.

Jadara university. Jordan.

Dr. Mohamad Al-Shible,

University of Jadra, Jordan

Dr. La Odre Angga, S. Ag., S.H., M. Hum,

Faculty of Law, University of Pattimura Ambon-Maluku, Indonesia

Paper submission email: JLPG@iiste.org

ISSN (Paper)2224-3240 ISSN (Online)2224-3259

Please add our address "contact@iiste.org" into your email contact list.

This journal follows ISO 9001 management standard and licensed under a Creative Commons Attribution 3.0 License.

Copyright © www.iiste.org

FONT SIZE

JOURNAL CONTENT

Search

All ▼

Browse

- [By Issue](#)
- [By Author](#)
- [By Title](#)
- [Other Journals](#)

Journal of Law, Policy and Globalization

[Home](#)

[Search](#)

[Current Issue](#)

[Back Issues](#)

[Announcements](#)

[Full List of Journals](#)

[Migrate a Journal](#)

[Special Issue Service](#)

[Conference Publishing](#)

[Editorial Board](#)

[OPEN ACCESS Policy](#)

FONT SIZE

JOURNAL CONTENT

Search

All 

Browse

- [By Issue](#)
- [By Author](#)
- [By Title](#)
- [Other Journals](#)

CURRENT ISSUE

 1.0

 2.0

 1.0

[Home](#) > [Archives](#) > **Vol 22 (2014)**

Vol 22 (2014)

Table of Contents

Articles

Climate Finance: Fears and Hopes for Developing Countries	PDF
<i>Peter S. Gichira, Jones F. Agwata, Kariuki D. Muigua</i>	1-7
Constitution Court Judge Conviction of Leader Countryside General Election Dispute Decision	PDF
<i>Mariyadi ., Sudarsono ., Jazim Hamidi, Mohammad Ridwan</i>	8-15
Legislative Oversight in Nigeria: a Watchdog or a Hunting Dog?	PDF
<i>Ejikeme Jombo Nwagwu</i>	16-24
Extradition under International Law: Tool for Apprehension of Fugitives	PDF
<i>Abegunde Babalola Esq</i>	25-35
Globalization: The Challenges of the Nigeria Youths	PDF
<i>Olusola Gabriel Owagbemi</i>	36-42
Making a Case for the Domestication of CEDAW in Nigeria: Empirically and Conceptually Justified	PDF
<i>Ganiat Mobolaji Olatokun, Rusniah Ahmad, Harlidah Abdul Wahab</i>	43-58
Human Rights Approach to Environment Protection: An Appraisal of Bangladesh	PDF
<i>Badsha Mia, Kazi Shariful Islam</i>	59-64
Economic Law aspects of the Japan - Iran Relations (Past, Present and the Future); Dealings without Making Friendship	PDF
<i>Ahad Gholizadeh Manghutay</i>	65-74
Jurisdiction in Cybercrimes: A Comparative Study	PDF
<i>ADEL AZZAM SAQF AL HAIT</i>	75-84
The Concept and Status of Countermeasures and Limitations of Resorting to International Law	PDF
<i>Assad Ardalan, Samaneh Tehrani Safa</i>	85-91
CSR of Tobacco Industries in Indonesia, the Concept and its Implementation	PDF
<i>Nanik Trihastuti ,S.H,M.Hum</i>	92-98
Organ Donation and Transplantation Issues in Islam and Present Situation	PDF
<i>Md. Zahidul Islam</i>	99-103
Penal Mediation Utilization in Handling of Household Negligence Cases in the Perspective of Family Court Establishments in Indonesia	PDF
<i>Ketut Sudira, Koesno Adi, Setiabudi ., Lucky Endrawati</i>	104-116
Extradition Under International Law: Tool for Apprehension of Fugitives	PDF
<i>ABEGUNDE BABALOLA ESQ</i>	117-127
Legal's Standing of Cyber Crime in International Law Contemporary	PDF
<i>Maskun ., Alma Manuputty, S.M. Noor, Juajir Sumardi</i>	128-133
Public Policy, Welfarism, and Social Service Delivery In Nigeria: The Case Of A Receding State	PDF
<i>Ola Abegunde, Temitope E. Akinyemi</i>	134-144

Paper submission email: JLPG@iiste.org

ISSN (Paper)2224-3240 ISSN (Online)2224-3259

Please add our address "contact@iiste.org" into your email contact list.

This journal follows ISO 9001 management standard and licensed under a Creative Commons Attribution 3.0 License.

CSR of Tobacco Industries in Indonesia, the Concept and its Implementation

Dr. Nanik Trihastuti, S.H., M.Hum

Lecturer of Faculty of Law, Diponegoro University

* E-mail of the corresponding author : msnanik@yahoo.com

Abstract

Cigarettes are the products made from tobacco which contains nicotine and tar that has harmful effects when they are consumed. Nicotine is identified as an addictive substance while tar contains toxic and carcinogenic substance. Furthermore, since the harmful effects of the manufactured products, cigarette companies should have a responsibility to protect the consumers and their environment, so that they are freed from the effects. Various companies' activities which are considered as a company social responsibility, such as sponsoring sport events and arts, are actually a massive promotion attempt and even green camouflage which improve the credibility of the companies as the ones which are not manufacturing harmful products. Based on the fact, the concept of cigarette company social responsibility needs to be reconsidered by differentiating it with other company social responsibilities which have different harmful implications from meanings and realizations.

Key words : CSR, Tobacco Industry In Indonesia, Concept and Implementation

I. Introduction

A. Background

The tobacco sector has been established by the government as one of the 10 major industries in Indonesia. This implies the high number of employee's recruitments and the contribution of industries in the country's income. According to the government's data, the tobacco sector has more than 6 millions employees, included farmers, manufacturing sector, sales and distributions. In 2009, tobacco donated 55trillions rupiah to the country, or 6.4% from the total of the country's income.¹

Based on that data, it gives an impression that the tobacco industries give great contributions to the national income, but the loss caused by cigarettes is higher than the income from the excise tax. For instance, in 2005 the excise tax was 32.6 trillions, but the expense of cigarettes consumptions reached 167 trillions or 5 times from the excise tax.²

From the total of tobacco products, 98% is used for cigarettes. Based on the fact, cigarettes are harmful and addictive products. Cigarettes contain 4000 of chemical substances, and 69 of which are carcinogenic. Several dangerous substances in cigarettes are tar, cyanide, arsenic, formalin, carbon monoxide, and nitrosamine. Besides, there is another surprising fact that in 2005, the early death caused the world by smoking in was up to 5 millions people per year. WHO predicts that in 2030, there will be 10 millions of death caused by smoking in one year, and 70% of which will happen in the developing countries which nowadays already reaches 50%.³ Additionally, cigarettes consumptions give bad impacts not only on health, but also on the economic sector. According to various researches, it's the fact that the Indonesian households tend to sacrifice their essential good spending on housing, education, and health. Even in poor family which has lower monthly outcome per capita from the poverty line in their regencies, sacrifice their needs such as housing, health, food, and other needs for smoking, with the proportion of the poorest family's monthly outcome for cigarettes 12% after rice 22%.⁴

The number of cigarette consumption per day is getting increased. 80% smokers start smoking even when before 19. Commonly, the consumers' decision to buy cigarettes is not based on enough information about the risks of the products, such as addiction and the impact of purchase which is burdened to others.⁵

This condition is caused by the massive advertisements⁶, promotions, and cigarette sponsorships which increase

¹ www.sampoerna.com, last accessed 6 August 2013

² For more information about tobacco fact in Indonesia , tcsc-indonesia.org, last accessed 12 August 2013

³ Ibid.

⁴ Loc.Cit

⁵ Fakta Tembakau dan Permasalahannya di Indonesia : Bunga Rampai, Tobacco Control Support Center (TCSC)- Ikatan Ahli Kesehatan Masyarakat Indonesia (IAKMI)- Pusat Penelitian dan Pengembangan Ekologi dan Status kesehatan, 2009, hlm.61

⁶ Food and drug regulatory agency notes that there are 14.249 cigarette advertisements in electronic media, outdoor advertisements, and printed media (evaluation of cigarette advertisement supervision, year 2006 BPOM (food and drug regulatory agency in Indonesia)). Furthermore, child protection commission states that there are 1530 cigarette industries, (Komnas Anak (child protection commission in Indonesia) 2007). In fact,

Climate Finance: Fears and Hopes for Developing Countries

Peter S. Gichira (Corresponding author)

Centre for Advanced Studies in Environmental Law and Policy, University of Nairobi,
P.O Box 30197, 00100 Nairobi, Kenya.

Email: sologish@gmail.com

Jones F. Agwata

Centre for Advanced Studies in Environmental Law and Policy, University of Nairobi,
P.O Box 30197, 00100 Nairobi, Kenya.

Email: agwatas@gmail.com

Kariuki D. Muigua

Centre for Advanced Studies in Environmental Law and Policy, University of Nairobi,
P.O Box 30197, 00100 Nairobi, Kenya.

Email: muigua@nbnet.co.ke

This paper is part of on-going research for a PhD thesis in Environmental Policy at the Centre for Advanced Studies in Environmental Law and Policy (CASELAP) at the University of Nairobi by the corresponding author. Co-authors are his supervisors. "Two anonymous reviewers' comments greatly improved the content of this paper".

Abstract

This article looks at the current climate finance architecture and its impact on developing countries climate change responses. The primary aim is to capture the contradictions that exist in the climate finance architecture particularly between those recommended by the United Nations Framework Convention on Climate Change (UNFCCC) and those advanced by developed countries otherwise known as non-UNFCCC climate financing mechanisms. The overall observation is that once non-UNFCCC climate financing mechanisms emerged and the more they were justified using the UNFCCC, the global response to the climate change problem was fatally wounded through a procedural derailment of UNFCCC objectives. This article calls for a review of non-UNFCCC with the aim of divesting them of the profit factor which in this case is the problematic.

Keywords: Climate, Finance, Mechanisms, Governance, Privatization, Stalemate.

1.0 Introduction

Observations of increases in global average air and ocean temperatures, widespread melting of snow and ice and rising global average sea level provide evidence of increased global warming which has led to change in global climate¹. Africa has been singled out as one of the most vulnerable continents to climate change and climate variability with projections of increased water stress, adverse food insecurity and malnutrition, and human displacement². According to the Intergovernmental Panel on Climate Change (IPCC) there is need to reduce and limit global temperatures increase to two degrees. The IPCC recommends climate change mitigation as a means through which this reduction and limitation can be achieved while also recommending climate change adaptation as the means through which we can respond to already existing effects of climate change³. Mitigation and adaptation measures require substantial financial investments thus making climate finance central to the achievement of the IPCC's two degrees global temperatures increase recommendation.

Continuous deadlock has characterized global negotiations on the climate change phenomenon with the main subject of discussion in the climate change discussions being climate financing. However, 20 years into climate change negotiations, little has been achieved in these negotiations. Indeed, it is concluded that the only achievement so far has been that of establishing profit oriented climate finance mechanisms outside the United Nations Framework Convention on Climate Change (UNFCCC). This has transformed climate change negotiations to become platforms for promoting, defending or camouflaging these profit interests creating climate negotiations stalemates and an impairment of Greenhouse Gases (GHGs) emissions reductions. The question therefore is what makes these interests so powerful that they have strangled progress in climate change negotiations and what effects such interests have on the global concern for climate change?

Scientists have noted that global temperatures should be below 2 degree Celsius threshold above pre-industrial levels to avoid the dangerous impact of climate change. Also, global emissions will need to peak by 2020 and

¹ Climate Change (2007): the Fourth Assessment synthesis Report of the IPCC; http://www.ipcc.ch/pdf/assessment-report/ar4/syr/ar4_syr.pdf (Accessed on 13 November 2013).

² *ibid*

³ *ibid*

Making a Case for the Domestication of CEDAW in Nigeria: Empirically and Conceptually Justified

Ganiat Mobolaji Olatokun*, Rusniah Ahmad, Harlidah Abdul Wahab

College of Law, Government & International Studies, Universiti Utara Malaysia. 06010 UUM Simtok.
Kedah Darul Aman, Malaysia.

*E-mail of corresponding author: kazgan2000@yahoo.com

Abstract

Despite the laudable provisions of the Convention on the Elimination of all forms of Discrimination Against Women, (CEDAW), aiming to stop discrimination against women, the widely spread abortion right interpretation given to the provisions of reproductive right under Article 16(e) of CEDAW has made it impossible for Nigeria, a country with a restrictive abortion law to domesticate CEDAW. The authors here, have deviated from the general interpretation, and have consequently made a case for the domestication of CEDAW in Nigeria, using reproductive right, under a progressive interpretation, as the basis. Under a progressive interpretation of CEDAW's reproductive rights, Primary Health Care (PHC) will serve as an embedded principle, whereby the right to health for women will be the determining factor. Also, the authors have strengthened their case by conducting a case study in eight (8) different states in Nigeria. This step, according to the authors, will serve as a basis for future policy development in the area of reproductive right in Nigeria.

Key words: Reproductive Right, Abortion right, Domestication, CEDAW, PHC.

1. Introduction

It has been said that, human rights exists in morality and in law at the national and international levels.¹ Consequently, the main source of the contemporary concept of human right, the *Universal Declaration of Human Rights* (1948), which happens to be an international human right instrument, sets out over two dozen specified human rights that countries should respect and protect. One of such right is the minority and group rights which centre on the equal rights of disadvantaged groups. One of such disadvantaged groups is the women.²

Concern for the equal rights of the disadvantaged group is a long standing objective of the human right movement. International human right document like the UDHR emphasizes that all people, including women have the same basic rights and should be able to enjoy them without discrimination.³ Since 1964, the United Nations has mainly dealt with rights of women under specialized treaties such as, CEDAW.⁴ The preamble to

¹Statement by HLA Hart in his famous article on Natural Rights in A Pagden, (2003) *Human Rights, Natural Rights and Europe's Imperial Legacy*, *Political Theory* 31(2) 172. <<http://www.jstor.org/stable/3595699>> (date accessed 31 February 2011. See also, N. Roger Normand and Sarah. Zaidi, (2008) *Human Right at the United Nations: The Political History of Universal Justice* (USA: Indiana University Press) 1, where it was revealed that in little more than half a century, the issue of human rights have become the preeminent signifier of international morality and legitimacy.

²There were just four women signatories among the 160 signatories to the UN's founding document at its charter conference at San Francisco in 1945. The four women established a foundation for the UN by making sure that women issues were present in the text of the Charter. The simple act of inserting the word, 'women', in the text made sure that, the principle of equality between sexes was part of the founding ideas of the new organization. See, J Devaki Sen, K Amartya, (2005) *Women, Development and the United Nations: A Sixty -Year Quest for Equality and Justice* (USA Indiana University Press) 12. See also, K.N. Hervener, (1986) An Analysis of Gender Based Treaty Law: Contemporary Development in Historical Perspective *Human Right Quarterly* 8(1) 70-88. Equality of right of women is a basic principle of the United Nations and discrimination on the basis of sex is singled out among the lists of items prohibited. See, the United Nations Fact Sheet No 22, 1993.

³Art 1 Universal Declaration of Human Rights 1948.

⁴This Convention is a human right document which promotes the principle of non-discrimination and equality between men and women. The Convention focuses on three key issues of which reproductive right is one. The right to choose is one aspect of reproductive right. Other aspects of reproductive rights includes, fully shared responsibility for child rearing by both sexes, right to maternity and family planning. The effect of this article is that, in order the good health of women; women should be able to decide freely and responsibly as regards the number and spacing of their children. The access of women to health care is justifiable so as to provide women with basic information needed in order to be able to space their children. See the *WHO Birth Spacing Cluster Representatives and Health Volunteers Guide* (2008) 2-3< www.emro.who.int/mps/pdf > (date accessed: 26

Globalization: The Challenges of the Nigeria Youths

Olusola Gabriel Owagbemi

Department of Sociology, Adekunle Ajasin University, Akungba Akoko, Ondo State, Nigeria

*Email: angel.gabreal@yahoo.com

Abstract

The paper investigates the challenges posed by globalization on the Nigerian youth. “Youth” bridges the gap between the dependency of childhood and the independent “freedom” of adulthood, and in order to combat the marginal social status, and sense of powerlessness attributed to “youth”, it becomes its social institution with its own codes and cultural claims. As a result, it poses a threat to the accepted norms of adult society. One of the basic tenets of globalization is giving greater role to the private sector and hence greater opportunity towards contributing more to employment creation by the private sector and this is now bringing to an end the era of the public sector/government being the largest employer of labour. The effect of this has been youth unemployment which has been on high rate in Nigeria. The implications of this high rate of unemployment among the young in Nigeria are quite serious, one of which is the dependency rate of many youths on parents and relatives, proneness to crime and delinquency, easy prey to drug barons etc. The family which is an important vehicle of primary socialization has been seriously battered by westernization, the effects of which has brought about new values like, emphasis on accumulation of wealth as a symbol of success. There is no doubt that most of the young people in Nigeria are confused, and this confusion emanated from the effects which globalization has brought to us all. The paper concludes that, since the youth is the engine that propel every nation, it is a thing of necessity for the government of Nigeria to; focus on job creation strategies, empower the youth for universal access to economic opportunities and social service, restoration of some African traditional values and norms that have contributed to some of our success stories.

Key Words: Globalisation, Youth, Challenges, Family, Socialisation, Westernisation

1.Introduction: Conceptualizing ‘Globalization’

The notion of globalization is used in a serious manner in the sense...globalization as a presence, “of making global”, “being present world-wide”, “at the world stage” or “global arena”. In this sense, there is the question of visibility, immediacy, availability. It is also possible to talk in the sense of “globalization” of certain issues such as sustainable development, human rights, abolition of capital punishment, etc. some post-modernist scholars have concluded that the relationship inherent here is neither symmetrical nor symmetrical. Neither is it always domination, exploitation and inequality. Within this usage, it is possible to describe the flows, exchange relationships and the much vaunted interdependencies and counter-penetrations, and to emphasize the spread of consciousness, and life styles...a second form of usage has within it... the element of power relations either or the economic, political or cultural levels. It is an “order” and a constructionist notion. It presupposes the making or remaking of the world and the existence of a system or structure. Whether it is that of an integrated capital market, world information or communication order or world political order (Aina, 1997)

The same author believes that discourse on globalization can be classified under three major heads: globalization as implying global culture and civilization; globalization as referring to the global economy, the international division of labour, the new information technology revolution, and global capitalism; and globalization as the expression of the global political and military order (ibid, 1997) From the above analysis, we can safely say that the following constitutes the key components of the globalization process.

- The emergence of a time-space compressed ‘interdependent’ world where interdependence does not preclude polarization and inequality.
- The emergence of a new world order where there has been a shift from the bi-polar world of the Cold world era to a uni-polar dominated and led by the United State of America.
- The emergence of a world of new flows of persons, cultures, ideas, finances, etc (Appadurai, 1990). Within these flows are several contradictory influences and currents, some of which subvert the dominant structures and patterns providing hiding and overt forms of resistance and alternative organization and values. These flows open up to the potential of the spread of alternative and counter organizations, solidarity and support and the effective internalization of local struggles and issues.
- The emergence and spread of new technologies, particularly with the information revolution and their transnationalization. These are transformation production and production relations and facilitating the integration of markets and economies, and international managerial control.
- The increasing importance of knowledge and information for production, ways of life and economy, and for the creation of new forms of social differentiation and stratification in the society (Akin-Aina, 2002)

CSR of Tobacco Industries in Indonesia, the Concept and its Implementation

by Nanik Trihastuti

Submission date: 19-Aug-2022 12:04PM (UTC+0700)

Submission ID: 1884238913

File name: CSR_of_tobacco_industries.pdf (133.37K)

Word count: 5106

Character count: 27612

CSR of Tobacco Industries in Indonesia, the Concept and its Implementation

Dr. Nanik Trihastuti, S.H.M.Hum

Lecture of Faculty of Law, Diponegoro University

* E-mail of the corresponding author : msnanik@yahoo.com

Abstract

Cigarettes are the products made from tobacco which contains nicotine and tar that has harmful effects when they are consumed. Nicotine is identified as an addictive substance while tar contains toxic and carcinogenic substance. Furthermore, since the harmful effects of the manufactured products, cigarette companies should have a responsibility to protect the consumers and their environment, so that they are freed from the effects. Various companies' activities which are considered as a company social responsibility, such as sponsoring sport events and arts, are actually a massive promotion attempt and even green camouflage which improve the credibility of the companies as the ones which are not manufacturing harmful products. Based on the fact, the concept of cigarette company social responsibility needs to be reconsidered by differentiating it with other company social responsibilities which have different harmful implications from meanings and realizations.

Key words : CSR, Tobacco Industry In Indonesia, Concept and Implementation

I. Introduction

A. Background

The tobacco sector has been established by the government as one of the 10 major industries in Indonesia. This implies the high number of employee's recruitments and the contribution of industries in the country's income. According to the government's data, the tobacco sector has more than 6 millions employees, included farmers, manufacturing sector, sales and distributions. In 2009, tobacco donated 55trillions rupiah to the country, or 6.4% from the total of the country's income.¹

Based on that data, it gives an impression that the tobacco industries give great contributions to the national income, but the loss caused by cigarettes is higher than the income from the excise tax. For instance, in 2005 the excise tax was 32.6 trillions, but the expense of cigarettes consumptions reached 167 trillions or 5 times from the excise tax.²

From the total of tobacco products, 98% is used for cigarettes. Based on the fact, cigarettes are harmful and addictive products. Cigarettes contain 4000 of chemical substances, and 69 of which are carcinogenic. Several dangerous substances in cigarettes are tar, cyanide, arsenic, formalin, carbon monoxide, and nitrosamine. Besides, there is another surprising fact that in 2005, the early death caused the world by smoking in was up to 5 millions people per year. WHO predicts that in 2030, there will be 10 millions of death caused by smoking in one year, and 70% of which will happen in the developing countries which nowadays already reaches 50%.³ Additionally, cigarettes consumptions give bad impacts not only on health, but also on the economic sector. According to various researches, it's the fact that the Indonesian households tend to sacrifice their essential good spending on housing, education, and health. Even in poor family which has lower monthly outcome per capita from the poverty line in their regencies, sacrifice their needs such as housing, health, food, and other needs for smoking, with the proportion of the poorest family's monthly outcome for cigarettes 12% after rice 22%.⁴

The number of cigarette consumption per day is getting increased. 80% smokers start smoking even when before 19. Commonly, the consumers' decision to buy cigarettes is not based on enough information about the risks of the products, such as addiction and the impact of purchase which is burdened to others.⁵

This condition is caused by the massive advertisements⁶, promotions, and cigarette sponsorships which increase

¹ www.sampoerna.com, last accessed 6 August 2013

² For more information about tobacco fact in Indonesia , tcsc-indonesia.org, last accessed 12 August 2013

³ Ibid.

⁴ Loc.Cit

⁵ Fakta Tembakau dan Permasalahannya di Indonesia : Bunga Rampai, Tobacco Control Support Center (TCSC)- Ikatan Ahli Kesehatan Masyarakat Indonesia (IAKMI)- Pusat Penelitian dan Pengembangan Ekologi dan Status kesehatan, 2009,hlm.61

⁶ Food and drug regulatory agency notes that there are 14.249 cigarette advertisements in electronic media, outdoor advertisements, and printed media (evaluation of cigarette advertisement supervision, year 2006 BPOM (food and drug regulatory agency in Indonesia)). Furthermore, child protection commission states that there are 1530 cigarette industries, (Komnas Anak (child protection commission in Indonesia) 2007). In fact,

the number of adolescent smokers. Cigarette industries in Indonesia still have freedom which is against with other countries because the countries protect children from smoking.

Philip Morris, the owner of multinational cigarette company who has H.M Sampoerna cigarette company's shares, also admits that there is a freedom for cigarette industries to advertise and promote their products through outdoor advertisements, electronic, printed media, and as a sponsor in an event. And this has spread out widely in society and even children and teenagers.¹

The tobacco industries not only use intensive marketing strategies, but also do various social activities on behalf of CSR (Corporate Social Responsibility), such as giving scholarships, participating in environmental activities, and other activities. The CSR program of tobacco industries have succeeded in getting society's sympathies including the government and the regulators¹ so that they do not realize that tobacco industries are doing attempts to build their reputation and it gives an impression that tobacco industries are just the same with other industries which manufacture safe products for their consumers.

This condition makes the government and the regulators difficult to take a step related to the existence of tobacco industries, especially the attempt to regulate the circulation⁶ and controlling the tobacco products. Whereas, Constitution regulates Article 28 H clause (1) which says every person has the right to live in physical and spiritual prosperity, to have a home and to enjoy a good and healthy environment, and has the right to obtain medical care.

As an example, how difficult it is for the Indonesian government to make policies to ratify Framework Convention on Tobacco Control (FCTC) which is one of the attempts to protect the world from the problems caused by smoking through controlling tobacco.

The regulation in Constitution is a forcing attempt which has to be applied by the government. Besides, the rights are human rights. Smoking is proven as the causer of physical weaknesses, social, economy, and environment, not only for the smokers but also other people.

B. Problems

1. Is the use of CSR concept suitable with the tobacco industries as it is used by other companies?
2. How does the concept and responsibility implementation adjust to the tobacco industries which manufacture addictive and dangerous products for health?

C. Methods

This study uses the non doctrinal law approachment, This paper studies in Socio - Legal approach which conceptualize law as the independent variable and also the dependent variable

II. Discussion

A. The Concept and Implementation in the Tobacco Industries

Corporate Social Responsibility (CSR) has been known since early 1970's. In general, CSR is defined as a set of policy and practice associated with stakeholders, values, the fulfillment of the law, the society's appreciation and their environment; including the commitment of institutions in sustainable development.

The idea of CSR can be "counter opinion" from neoclassical because of its critics. For instance, the critic which says that neoclassical approach may cause economic growth because of natural devastation. As a result, the issue of CSR, which is talking about company's behaviors towards the environment, appears. CSR also requires companies run their business properly by not hiring child labors, gender equality, and the obligation of a company to empower society through the enforcement of local business since there is a critic related to Human Rights and the⁴ distribution of prosperity.²

Referring to Article 1 clause 3 of the Law Number 40 of 2007 on Limited Liability Companies. "Environmental and Social Responsibility" means a Company's commitment to taking a part in sustainable economic development in order to improve the quality of life and environment, which will be beneficial for the Company itself, the local community and society in general.⁸

Furthermore, Article 74 clause (1) Limited Liabilities Companies Act regulates, Companies doing business in the field of and/or in relation to natural resources must put into practice Environmental and Social Responsibility. Under Article 74 clause (1) states that:

"The definitions of "Companies which perform its business in sectors of natural resources" are companies which perform business activities in management and utilization of natural resources", and "Companies which perform its business activities related to natural resources" are companies which do not manage and utilize natural resources, but their business activities have impact on natural resources capability

advertisements, promotion, and activities sponsored by cigarettes make children and teenagers as their main targets. edukasi.kompasiana.com, accessed 12 August 2013

¹ Loc.Cit.

² Jimmy Tanaya, Corporate Social Responsibilities, editor: D. Savio Wermasubun, The Business Watch Indonesia-Widya Sari Press, supported by NOVIB OXFAM NETHERLANDS, 2004, pg. 58

functions.”

Therefore, according to ⁴ Article 74 clause (1) of the Law Number 40 of 2007, CSR, which is based on moral responsibility, becomes an obligation which can be justified. Meanwhile, the other companies are still responsible for CSR without any obligations to implement it and necessary implications.

In order to give CSR guidelines, ISO 26000 is arranged to define CSR:¹

“Responsibility of an organization for the impacts of its decision and activities on society and environment, through transparent and ethical behavior that contributes to Sustainable Development, health and the welfare of society, takes into account the expectation of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationship”

In the following discussion, the characteristics of products manufactured by the tobacco industries and their activities on behalf of CSR are discussed first to examine the appropriateness of the industries to implement CSR in their businesses.

As Article 113 of the Law Number 36 of 2009 Health Law rules, tobacco and products with tobacco content are addictive which should not disrupt and endanger the health of individuals, family, society and environment.

Addictive substances are active substances which work biologically and cause addiction for the consumers. The addiction is difficult to overcome and even gives negative effects to consume more and more. Meanwhile, if the consumers want to give up consuming the substances, they may undergo exhaustion or physical pain. In fact, even though tobacco and tobacco products are addictive and have tremendous potentials for humans' health, the research proves that there is an increasing number of smokers.

Hence, according to Article 113 of the Law Number 36 of 2009 on Health Law, it can be drawn a conclusion that considering the tremendous impacts, thus, tobacco products are not normal or regular ones. Considering that the products are not regular ones, the tobacco industries conduct many kinds of campaigns to convince the Law makers and society through normalization strategy as if they have a right to market their tobacco products as normal and legal ones. Therefore, as “legal industries”, they have a right to sell their normal and legal products as well as other industries.

The product normalization is conducted by advertising many kinds of advertisements using subliminal advertising². It is characterized by the utilization of strong emotional elements and the establishment of irrational relationship among one's self, the advertised products, and the implementation of CSR programs. The cigarette industries intervention in making health policies for society is also intensively conducted.

Based on the facts above, it can be clearly seen that even though CSR programs which are done by tobacco industries are included into positive actions and even they seem to take a half responsibility of the country to fill the needs of society, the programs can not be considered as CSR programs and activities. That is because they do not meet the factors in the definition of CSR since the products harm and bring sufferings to the consumers and the unethical business behavior as well. This CSR activity can be categorized as “green camouflage”³ which is one of public relation firm's deceptions.

This point of view is based on the argument that CSR tobacco industry programs should be implemented to reduce the addictive substance of nicotine in tobacco. However, in fact, this implementation has not been applied since tobacco industries make us of the nature of addictive to maintain their existence in business. Besides, it should prevent health risks from the harmful substances contained in cigarette smoke.

On the other hand, related to the implications of various business strategies done by tobacco industries towards the increasing numbers of tobacco consumers, cigarette industries argue that it's the smokers themselves who make a decision to buy cigarettes based on their own knowledge (informed decision).

This argument is based on the economic theory which says consumers has an authority to use their money however they want to. Their usage is based on their knowledge of harms and benefits that they will get and it's the consumers who take a risk as a consequence to the purchase.

Consumer sovereignty is the key of neo-classic economy that suggests, in perfect competition, consumers who push the market by expressing their needs and wants as a demand. Then, firms give response to their demands by supplying goods and services that are needed. This forms an idea that consumers are the kings or in other words

¹ www.iso.org, last accessed September 2013

² Subliminal advertising is an advertising technique done by exposing individuals in product images, trade names or other trade product stimulation⁷ which an individual do not realize that he/she is exposed. Liza Marielly, Subliminal Advertising cited from Dina Kania, *Iklan, promosi dan Sponsor Rokok: Strategi Menggiring Anak Merokok*. Anyer, 19 June 2009

³ “Green Camouflage”, as part of competition strategies, is done by announcing to society that there is a radical change in corporate cultures through the creations of programs for convincing stakeholders that the company has changed its attitudes to be a better one.

they have ultimate control over the market.¹

If it is linked with tobacco consumption, these two assumptions can not be applied for the tobacco product consumers because there are three things which differentiate this from other products, as follows:²

1. Consumers are not completely aware of disease risks and early death caused by their decision to buy tobacco products. This happens since the symptoms of the diseases come out approximately 20-25 years after the first consumption.
2. Most of beginner smokers are youngsters who have not had an ability to filter the right information of smoking impacts. Also, they do not realize the strong and addictive effect of nicotine which may cause a person can hardly give up smoking.
3. Passive smokers also have to take a risk because of cigarette consumption, such as physical damage, economical problems such as they have to spend money on buying cigarettes due to addiction and health problems.

By doing an intensive marketing through advertisements and being sponsors in many events, or creating a close relationship with consumers, tobacco industries have helped to create "demands". Then, companies will not be responsible of any problems caused by their products and will leave the responsibility to consumers.³

In advertising tobacco products/ cigarette, it can be clearly seen that companies make use of trend of youngsters by using "rhetorical and figurative language" (such as figurative words or words or new jargons) which are up to date and used by those communities. This strategy works well to make them beginner smokers and even beats the "evocation of fear" strategy which is done by attaching the physical harms of smoking in smoking advertisement.⁴

As a result, it will be difficult to claim "cafeat emptor" to cigarette consumers since the addictive substances of tobacco products already make the consumers addicted, so that they have to buy it continuously.

From the fact, it can be concluded that tobacco industries have utilized the society who do not understand about the concept and CSR implementation. Thus, it's not proper for tobacco industries, if they are considered as responsible industries.

B. The Concept and The Responsibility Implementation of a Company which is Suitable with Tobacco Industries.

If it is referring to Article 74 clause (1) of the Law on Limited Liabilities Companies above, it is clear that tobacco industries are not the industries which have to implement CSR programs as an obligation. Besides, cigarette industries are not the proper industries to use CSR concept as it is done by normal industries.

Based on that study, it's important to look for specialized responsibility which can be implemented in tobacco industries. That is the social responsibility of a company has to contribute to the continuous development, health, and society's welfare. Since CSR is an impact management, the concept of responsibility for tobacco industries has to be reformulated into one form of responsibility in order to overcome the impacts of its products.

Tobacco industrial responsibility has to be based on the concept of "Corporate Citizenship"⁵, a legal citizenship in companies, which shows that there are companies' rights and obligations as an integral part of community in a country. Good Corporate Citizenship is encouraged more to do reconciliation with social discipline. It is aimed at giving contribution for society and its management is internalized by companies' policies. The "Corporate Citizenship" activity is conducted through funds or other resources which their benefits can be taken by society in general.

The implementation of this responsibility concept will not succeed without any government regulations. Even though tobacco is legal and used widely, addictive and harmful substances in it have burdened health service system since they are the causers of diseases and death due to smoking. Therefore, it's a must for the government to control and manage their circulation.

In fact, the effort, which is to control the cigarette consumption, has not succeeded yet since this effort has to deal with the aggressiveness of cigarette industries which always try to give guarantee for the existence of industries by doing many marketing strategies and influencing policies.

From the theoretical aspect, the attempt in assuring the existence of industry and mainly profit improvement is a form of power. In order to gain profits and higher authorities, companies are trying to influence decision makers for the sake of barriers to market entry (barriers to entry), which can be created because of created reasons. In

¹ Andrew Crane and Dirk Matten, Business Ethics, 2nd edition, oxford university Press., 2007, P. 339-340

² World Bank 1999, Curbing the Epidemic Chapter 3 <http://www1.worldbank.org/tobacco/pdf/indonesian.pdf>

³ Jeed Greer dan Kenny Bruno, *Kamuflase Hijau : Membedah Ideologi Lingkungan Perusahaan-Perusahaan Transnasional*, Penerjemah Soediro, yayasan Obor Indonesia, Jakarta, 1999, Hlm. 25

⁴ Leon Schiffman & Leslie Lazar Kanuk, Perilaku Konsumen (Consumer Behaviour), seventh edition, translated by Zoelkifli Kasip, PT Indeks, 2008, pg. 278

⁵ Corporate Citizenship is a concept which believes that companies as 'a' citizen, so that it has greater rights and obligations rather than a short-term goal, which is about maximizing profits.

addition, it also can be created by having a close relationship with decision makers to give subsidies, licenses, or by applying high import duty for foreign competitors. Normally, government regulates an industry with the aim of assuring the economic system, so that it can run properly based on public interest. Another goal is that overcoming market failures. However, in fact, the regulation is done based on the insistence of pressure groups.¹ In relation to the strategy done by tobacco industries, this attempt is also conducted by influencing decision makers and insisting the government to regulate the industries based on their own business. In this business, pressure groups are from various societies, such as a group of cigarette industry businessman, tobacco farmers, or other professions which do not agree with the government's policy in all levels, both in central and regional. It is because they want the government to issue regulation or policy which will give benefits for their business.

It is in accordance with "Economic Theory of Regulation", which is commonly known as "Capture Theory of Regulation" developed by George Stigler (1971). The regulation says that "regulation is the result of pressure group action and results in laws and policies to support business and protect consumers, workers, and environment, with the basis of motivation which says, "Business wants regulation because it protects them from the risks of dynamic competition".²

As the evidence of this statement, Indonesia can hardly decide to ratify WHO Framework Convention on Tobacco Control (WHO FCTC) even though Indonesia participates actively in making this convention's scheme. Besides, Indonesia is the only country which does not ratify FCTC³ in Asia-Pacific.

In line with the "no harm" principle in Commutative justice, everyone has to refrain his/herself and not to take one's rights and interests as the same as he/she does not want his/her rights and interests to be taken. This principle is based on the appreciation to humans' dignity, their rights, as well as the right to live.⁴

Thus, in social interaction, if there is a certain party whose rights or interests are taken, the country is suggested to follow up the party and restore the equality between the two parties. It is also applied in business, so that the country is demanded to handle and restore the inequality and the injustice by sanctioning or giving penalty fairly.

⁵ Based on the consideration above, the government should put themselves in a right place by taking actions towards cigarette industries which truly harm their consumers.

As a part of the country, in creating "good corporate citizenship", companies have to obey all the regulations. For instance, they do not advertise their products considering its impact on the increasing numbers of cigarette consumption. Besides, the country has to spend a lot of fund to cope with the impacts of cigarette consumption, so that companies have to pay the excise tax as high as possible.

If referring to the Law Number 39 of 2007 on Customs, the excise tax is the country's levy for particular goods which have specialized characteristics, which their consumption needs to be controlled, their circulation needs to be watched over, their usage can give negative impacts on society or environment, and their usage requires the country's levy for justice.

As a result, the excise tax is not ordinary taxes, but it's the country's levy which is meant to control the cigarette consumption. Thus, the tobacco tax should be able to control the cigarette consumption. In this case, the excise is "sin tax".

By applying the excise tax in tobacco products, it means that actually the government has realized that tobacco is a unique and harmful product and can not be considered as an ordinary product, just like ethyl alcohol and drinks which contain ethyl alcohol.

The income of the country which is got from the excise tax is actually from smokers. Even though the companies pay more than they should, however, eventually the excise tax will be added in every butt of cigarette which has to be paid by the smokers. Therefore, it's truly wrong that the companies claim that the cigarette companies have been contributed in the income of the country.

According to the Law Number 39 of 2007 on Customs, there should be tobacco tax revenue-sharing for the Provincial and the Regency government. Based on the agreement of Minister of Finance, the budget is allocated for five (5) provinces, with the composition of 30% for the producing provinces, 40% for the producing regencies, and 30% is for the other regencies.⁶

By implementing the regulation above, it is not fair because there are only five provinces which get the funds whereas the bad effects of smoking for health impact all the smokers, active and passive smokers in Indonesia. Furthermore, the fund allocation, which is got from the excise tax, is not maximally used for overcoming the bad

¹ Deliarnov, *Political Economy*, Erlangga Publisher, Jakarta, 2006, p. 57

² *Loc.Cit.*

³ FCTC is an international convention which has been applied since 27 February 2005. FCTC aims at protecting the current and future generation from the destruction of health, social, environmental, and economic consequences which are caused by cigarettes and the exposure to its smoke. Article 3 FCTC

⁴ A. Sonny Keraf, *Etika Bisnis : Tuntutan dan Relevansinya*, Kanisius, Yogyakarta, 1998, p. 140

⁵ *Ibid.*, p. 141-142

⁶ PMK No. 85/PMK.07/2009

effects of smoking even though the effects are really huge.

In addition, DBHCT gives an impression that cigarette industries have been responsible for overcoming health's problems. However, in fact, most of the funds will go back to those cigarette industries by allocating the funds for the development of basic materials and industries.

A good reputation is important for cooperation, but society wants them to have integrity and know how to behave properly. Integrity has two meanings. First, it is the quality of being honest, upright, ethical and uncompromising about values and principle; and integrity also means the quality of being integrated. In addition to being honest, upright and ethical, we want to be understood as both consistent and in tune with the societies and communities in which we live and make our living.¹

In general, business does not want to be bound, free from overwhelming regulations, and allowed to compete freely with foreign producers. Although this attitude can be right if it is seen from the economic point of view, but this can not be right because there is a "Social Contract" between business and society.

In relation to the business sector, according to Daniel V. Davidson et.al, social contract theory says that:

"business can only exist because society allows it to exist and that business must satisfy the demands of the society if it is to be allowed to continue. If business does not satisfy the demands of society, society will change the rules of the game, and in so changing the rules, the permission that business now has may will be revoked. Society to day expects, and demands more from business than mere profits".²

Finally, in line with the utilitarianism ethic, it says the discretions and actions which are right and proper from the ethic's point of view are the ones which will bring great benefits for as many people as possible, or the other way around, will bring as few disadvantages as possible for few people. Therefore, the government should be able to create it through policies and regulations which will bring benefits for their society, and to test whether those policies and regulations will create welfare and happiness for their society.

III. Conclusion

The discussion above can be drawn a conclusion that the concept and the various forms of company social responsibilities (CSR), which is conducted by the tobacco industries, is only an indirect promotion attempt which cause the increasing of the sales products. CSR for tobacco industries is also not an obligation which can cause sanctions, if it is not applied. However, it doesn't mean that tobacco industries are free not to get involved in the social responsibility.

Social responsibility still has to be done by tobacco industries, mainly in order to overcome the impact of their products. This implementation of responsibility needs government's intervention in the forms of regulation or strict supervision since tobacco industries is a business entity which primarily aims at gaining profits. Thus, unethical efforts can be prevented in relation to tobacco industry's businesses.

The implementation of CSR can not be instantly given to the awareness of a company. The mechanism of a competition in free market has to be used to "force" business to do business practices responsibly. It is our duty to chance CSR paradigm, not only from "unintended consequence" to "intended action", although this may be seen as a utopian.³

References:

- Cran, Andrew and Matten, Dirk, *Business Ethics*, 2nd edition, Oxford University Press, 2007
Davidson, Daniel V. et.al., *Comprehensive Business Law*, Principle and Cases, Kent Publishing Company, Boston, Massachusetts
Deliarnov, *Political Economy*, Erlangga Publisher, Jakarta, 2006
Dina Kania, Iklan, Promosi dan Sponsor Rokok: Strategi Menggiring Anak Merokok, Anyer, 19 Juni 2009
Greer, Jeed dan Bruno, Kenny. *Kamufase Hijau : Membedah Ideologi Lingkungan Perusahaan-Perusahaan Transnasional*, Penerjemah Soediro, Yayasan Obor Indonesia, Jakarta, 1999
Keraf, A. Sonny, *Etika Bisnis : Tuntutan dan Relevansinya*, Kanisius, Yogyakarta, 1998
Schiffman, Leon & Kanuk, Leslie Lazar, *Perilaku Konsumen (Consumer Behaviour)*, edisi Ketujuh, alih Bahasa Zoelkifli Kasip, PT Indeks, 2008
Schwartz, Peter, and Gibb, Blair, *When Good Companies Do Bad Things*, John Wiley & Sons, Inc., Canada, 1999

¹ Peter Schwartz and, Blair Gibb, *When Good Companies Do Bad Things*, John Wiley & Sons, Inc., Canada, 1999, P. 1

² Daniel V. Davidson, et.al., *Comprehensive Business Law*, Principle and Cases, Kent Publishing Company, Boston, Massachusetts, pg. 1270

³ As a consequence, CSR will be beat by the main purpose of a company, which is to maximize profits. Meanwhile, as a goal, CSR will be the main priority of a company in running a business without neglecting the next goal, which is about gaining profits. In this case, profits have a role as a means to maintain and develop the company.

Tanaya, Jimmy, Tanggungjawab Sosial Korporasi, editor : D. Savio Wermasubun, The Business Watch Indonesia-Widya Sari Press, didukung oleh NOVIB OXFAM NETHERLANDS, 2004

Fakta Tembakau dan Permasalahannya di Indonesia : Bunga Rampai, Tobacco Control Support Center (TCSC)-Ikatan Ahli Kesehatan Masyarakat Indonesia (IAKMI)- Pusat Penelitian dan Pengembangan Ekologi dan Status kesehatan, 2009

UUD 1945

Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas

Undang-Undang Nomor 36 Tahun 2009 tentang Kesehatan

Undang-Undang Nomor 39 Tahun 2007 tentang Cukai

www.iso.org

www.sampoerna.com

tcsc-indonesia.org

World Bank 1999, Curbing the Epidemic Chapter 3 <http://www1.worldbank.org/tobacco/pdf/indonesian.pdf>

edukasi.kompasiana.com

About The Author

Nanik Trihasuti is Lecture of Faculty of Law, Diponegoro University, degree from the Faculty of Law, University of Diponegoro (1987), Master of Law from Padjadjaran University, (2001), and a Doctorate in Law from Padjadjaran University (2006).

CSR of Tobacco Industries in Indonesia, the Concept and its Implementation

ORIGINALITY REPORT

8%

SIMILARITY INDEX

4%

INTERNET SOURCES

4%

PUBLICATIONS

5%

STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Southern New Hampshire University - Continuing Education Student Paper	1 %
2	Peter Schwartz. When Good Companies Do Bad Things, 1999 Publication	1 %
3	Amelia Desy Ratna Yuwita, Devi Sulistyو Kalanjati. "The association between corporate social responsibility disclosure of cigarette company and company's financial performance", SHS Web of Conferences, 2017 Publication	1 %
4	ejournal.warmadewa.ac.id Internet Source	1 %
5	www.indonesiacompanylaw.com Internet Source	1 %
6	www.ajne.org Internet Source	1 %
7	ino.searo.who.int Internet Source	

1 %

8

redfame.com

Internet Source

1 %

9

Submitted to Laureate Higher Education
Group

Student Paper

1 %

Exclude quotes On

Exclude matches < 1%

Exclude bibliography On