Environmental Sustainability and Corporate Responsibility: A Legal Framework for Indonesian Business in the Future

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Abstract
This study examines how legal frameworks, corporate responsibility, and environmental sustainability interact with one another in the Indonesian industry. The study evaluates business behavior, legal frameworks, and environmental governance through a normative analysis to find ways to improve sustainability and responsibility. The results highlight the positive aspects of Indonesia’s legal system, including its extensive legislation and corporate responsibility-promoting programs. Nonetheless, there are still issues, such as lax regulations and ineffective enforcement systems. Stakeholder viewpoints highlight how crucial it is to promote sustainability through openness, public involvement, and multi-stakeholder cooperation. The suggestions include bolstering capacity-building initiatives, encouraging transparency, aligning regulations, enforcing stricter enforcement, and rewarding sustainable behaviors. By implementing these ideas, Indonesia may establish a more sustainable and conscientious corporate environment, striking a balance between environmental stewardship and economic growth.
I. Introduction

The issues of resource depletion, biodiversity loss, and climate change have brought the conversation about environmental sustainability and corporate responsibility to the attention of people everywhere (Frynas, 2008; Schaltegger & Burritt, 2005; Tsalis et al., 2023; Vargas Merino & Rios Lama, 2023). Companies must actively participate in sustainable development, which takes into account social, environmental, and economic factors, through corporate social responsibility programs. The significance of incorporating environmental factors into company operations is becoming more widely acknowledged by companies due to several factors such as societal pressures, financial sector influences, climate change implications, and growing commercial prospects. Yet, empirical evaluations demonstrate that energy corporations have not disclosed enough about how they are addressing the UN 2030 Agenda for Sustainable Development, suggesting that corporate reporting standards still need to be improved.

Due to its abundance of natural resources, biodiversity, and major environmental concerns, Indonesia plays a vital role in the global environmental scene (Group, 2015; Maryani et al., 2021; Monk & Priatna, 2022; Paramitha & Djati, 2023; Zahroh & Najicha, 2022). Rapid economic expansion and development in Indonesia have resulted in the overuse of natural resources, deterioration of the environment, and extinction of species. Deforestation, habitat loss, greenhouse gas emissions, pollution, and plastic waste pose serious risks to Indonesia’s maritime ecosystems. As seen by Indonesia’s dedication to ecologically sustainable economic development and sustainable landscape management, efforts are being undertaken to strike a balance between development and environmental sustainability. Indonesia’s reaction to biodiversity loss, climate change, and socioeconomic transition calls for community-based participatory studies and interdisciplinary collaboration. To overcome these obstacles and move toward a low-carbon and climate-resilient future, Indonesia must use sustainable development methods and integrated environmental governance.

In Indonesia, there is a complicated and dynamic relationship between business behavior, environmental conservation, and economic development (A’yun & Tiyaningsih, 2023; Harnani et al., 2022; Miftahadi et al., 2022; Syafruddin et al., 2022). Although Indonesia’s natural resources are essential for the country’s economic development, unchecked exploitation has led to social unrest, deforestation, and environmental damage (Sulistio et al., 2022). A balance between economic growth and environmental preservation is necessary, as evidenced by the numerous studies that stress the significance of sustainable practices and the detrimental effects of economic activity on environmental sustainability. Studies indicate that environmental quality can be impacted by economic development, as determined by metrics like Gross Regional Domestic Product (GRDP), in both good and negative ways. This highlights the difficulties Indonesia’s business community faces in preserving a sustainable equilibrium. The results underscore the significance of integrating sustainable methodologies and conscientious corporate conduct to alleviate ecological risks and foster enduring prosperity.

Businesses must uphold the values of environmental sustainability and corporate responsibility to successfully handle the delicate balance between profitability and environmental stewardship (Cai & Song, 2024; Katz & Page, 2012; Kourula & Halme, 2023). Goodwill and initiative are important, but significant advancements need a robust legal
system. In addition to providing incentives for compliance, this framework needs to impose accountability for a company's ecological footprint and set reasonable environmental criteria (Gaidarenko et al., 2022). Businesses may negotiate the challenges of sustainable development and make sure that environmental preservation and economic growth are in line by combining these ideas with regulatory requirements. In the end, it takes both voluntary and legal commitments to create a business climate where environmental responsibility and profitability coexist.

In the context of Indonesian business, environmental sustainability and corporate responsibility must be addressed immediately. Known for its abundant biodiversity, Indonesia is currently experiencing a serious environmental catastrophe that is being made worse by pollution, deforestation, and industrial activity (Nugroho et al., 2023; Setyagama et al., 2023; Sipayung et al., 2023). In addition to endangering the environment, this degradation exacerbates social, economic, and geopolitical problems (Andoko, 2023). Indonesia has environmental legislation in place, including programs for forestry law enforcement and environmental impact assessments (AMDAL), but corruption and a lack of political will make enforcement difficult. To solve these problems and move Indonesia toward sustainable development, quick action is required. To preserve the environment and guarantee a balanced approach to development in Indonesia, efforts should be concentrated on strengthening governance, successfully enforcing current laws, and encouraging sustainable activities.

It is difficult for Indonesia's current legal system to hold companies accountable for their environmental effects (Sari, 2023). While corporate social responsibility is emphasized, ethical compliance may be impeded by differences in governance structures (Stephanie & Murhadi, 2023). The absence of explicit legislation about the banking sector’s role in environmental protection has an impact on sustainable practices (Sofiani et al., 2023). Studies reveal a beneficial relationship between sustainability performance and corporate governance, emphasizing the shortcomings in openness and shareholder treatment (Zarefar & Zarefar, 2023). Efforts are being made to transition to sustainable development, with an emphasis on regulatory changes and ESG factors. Legal flaws in Indonesia put the environment, investor confidence, community well-being, and long-term economic growth at risk. These flaws include lax enforcement, inconsistent regulations, and loopholes. To promote sustainable practices and guarantee corporate accountability, these gaps must be filled. To ensure the peaceful coexistence of economic growth and environmental preservation, the primary issue addressed in this research is the necessity of a comprehensive legal framework that effectively integrates environmental sustainability and corporate responsibility into the structure of business operations in Indonesia.

To examine the current status of corporate responsibility and environmental sustainability in the Indonesian business landscape, this research starts with a normative analysis. Through an examination of current legal frameworks, global norms, and optimal methodologies, the study endeavors to pinpoint prospects for enhancing the regulatory landscape, hence promoting sustainable business practices and guaranteeing corporate responsibility. By doing this, the study hopes to further the current conversation in Indonesia and elsewhere on business ethics, environmental governance, and sustainable development.
2. Research Method

In addition to offering insights and suggestions for enhancing sustainability and accountability in the business landscape, the research methods used in this study are intended to give a thorough understanding of the current state of environmental governance, corporate behavior, and legal frameworks in Indonesia.

Review of Existing Literature

A basic overview of Indonesia’s legislative framework, corporate responsibility, and environmental sustainability is provided by the literature review carried out for this research paper, which includes works by authors (Jati et al., 2023; Minggu et al., 2023; Pratama et al., 2023; Stephanie & Murhadi, 2023; Zarefar & Zarefar, 2023). The influence of ethics on corporate governance practices, the beneficial influence of corporate governance on corporate sustainability performance, the connection between sustainability reporting and environmental performance, the significance of ESG practices in accomplishing the Sustainable Development Goals, and corporate legal responsibility in environmental crimes are some of the major themes that have been identified. The foundation for analyzing the connection between corporate responsibility, environmental sustainability, and the legal system in the Indonesian setting is this thorough analysis of scholarly literature, legal documents, reports, and case studies.

Legal Framework Analysis

This study carried out a thorough examination of the current legal framework controlling environmental protection and business behavior in Indonesia using the knowledge gathered from the literature review. Examining pertinent national, regional, and municipal laws, rules, policies, and enforcement techniques was part of this investigation. Finding the legal framework’s advantages, disadvantages, gaps, and contradictions receives special emphasis.

Comparison with International Standards

Apart from assessing the national legal structure, the research also juxtaposed Indonesian legislation and policies with global norms, agreements, and conferences concerning ecological sustainability and corporate accountability. Through a comparison analysis, it was possible to determine which aspects of Indonesia’s legal structure adhere to international standards and which still require development.

Stakeholder Consultation

Stakeholder meetings with important figures in the Indonesian business scene were conducted as part of the research to obtain a variety of opinions and insights. Governmental agencies, non-governmental organizations (NGOs), trade groups, corporations, scholars, and local representatives are examples of stakeholders. Stakeholders were surveyed, focus groups and interviews were used to get their opinions on business operations, environmental laws, and areas for improvement.

Development of Recommendations

Drawing from the results of the literature review, legal analyses, and stakeholder engagements, this study develops suggestions for enhancing the legal framework in Indonesia that will encourage environmental sustainability and corporate responsibility in business. These suggestions, which seek to close gaps in knowledge, bolster enforcement protocols, and
encourage sustainable business practices, are grounded in factual data, global best practices, and stakeholder feedback.

3. Results and Discussion

The results of the normative study that was done to investigate the state of corporate responsibility, environmental sustainability, and legal frameworks in the Indonesian business sector are presented in this part. The findings are examined in light of several important themes, such as stakeholder viewpoints, the evaluation of current legal frameworks, compliance with international standards, and suggestions for improving sustainability and responsibility in Indonesian business.

3.1 Assessment of the Existing Legal Framework

An assessment of the regulatory framework that currently exists in Indonesia about corporate responsibility and environmental sustainability finds a complex environment that is marked by both significant advancements and persistent difficulties.

**Strengths:**

An admirable dedication to sustainable growth and environmental preservation can be seen in Indonesia's legal framework (Sahara, 2023). The existence of extensive legislation covering a range of environmental management topics, such as pollution prevention, biodiversity preservation, and the use of natural resources, demonstrates the nation's understanding of the need to protect its natural heritage (Sofiani et al., 2023). The legal system in Indonesia shows a significant commitment to sustainable development and environmental preservation. Law No. 5 of 2009, which aims to conserve natural resources sustainably, Minister of Marine Affairs and Fisheries Regulation No. 17/PERMEN-KP/2021, which preserves marine biota, and Government Regulation instead of Law No. 2 of 2022, which manages environmental pollution, are just a few of the regulations that Indonesia has enacted. These laws, which limit pollution and the use of natural resources, protect biodiversity and demonstrate Indonesia's dedication to preserving its natural heritage (Setyagama et al., 2023). For environmental regulations to be adequately enforced, the government's regulatory role in controlling environmental coverage is essential (Sipayung et al., 2023). Indonesia endeavors to save its environment for posterity by enforcing stringent rules and highlighting the significance of sustainable concepts (Sasradinata et al., 2023).

Indonesia has made efforts to integrate environmental issues into the decision-making process surrounding development projects, as seen by specific initiatives like the Environmental Impact Assessment (AMDAL) process. This methodical approach makes it possible to recognize and address possible environmental effects, which is a crucial tool for encouraging sustainable corporate practices. The Environmental Impact Assessment (AMDAL) procedure in Indonesia is crucial for incorporating environmental factors into development choices, as some literature has noted (Suprapto, 2023). The procedure aids in detecting and reducing possible negative effects on the environment and encourages sustainable corporate practices. Despite difficulties in integrating decision-making and engaging stakeholders, studies show that AMDAL has a good impact on impact identification and mitigation measure implementation (Muryani et al., 2023). Furthermore, to effectively limit emissions and promote environmentally friendly practices, cooperation between politicians, regulators, businesses, and communities is crucial, according to a study on industrial CO2 emissions in East Java (Kurniati & Prawira, 2022). Furthermore, to avoid
detrimental effects on nearby ecosystems, research on the Bener Dam project emphasized the significance of taking environmental implications into account while developing new projects (Jati et al., 2023; Megawati et al., 2023). Together, these programs support Indonesia’s efforts to conserve the environment and achieve sustainable development goals.

Furthermore, Indonesia has implemented legal mandates that demand environmental management plans and sustainability reporting to promote corporate accountability. These regulations demonstrate a commitment to promoting accountability and transparency in the corporate sector as well as an understanding of the significant role that businesses play in determining environmental results.

**Weaknesses:**

Notwithstanding these commendable endeavors, considerable obstacles still exist in the efficient execution and adherence to environmental policies. The efficacy of the current legislative framework is weakened by inadequate enforcement measures, which when combined with a lack of institutional resources and capacity, lead to widespread non-compliance and environmental deterioration.

Environmental protection and corporate accountability in Indonesia are hampered by regulatory loopholes and inconsistencies (Pratama et al., 2023; Sari, 2023; Sipayung et al., 2023; Sofiani et al., 2023; Widyastuti, 2022). The absence of definitive legislation that explicitly tackles the interplay between environmental law and banking creates ambiguity when it comes to implementing ecologically sustainable practices in banking operations. Furthermore, corporations are subject to legal punishment for environmental crimes, underscoring the importance of corporate liability in cases of environmental damage. Achieving Indonesia’s sustainable development goals depends on environmental law enforcement, which calls for better institutional coordination, stronger legislation, and raised public awareness. To guarantee corporate compliance with environmental rules and promote sustainable business practices, closing these loopholes and strengthening enforcement tools are crucial steps toward creating a more environmentally conscious business climate in Indonesia.

Strong procedures to hold businesses accountable for the environmental harm they cause and guarantee sufficient compensation for impacted communities are absent from Indonesia’s legal framework (Wuryandari et al., 2022; Zaid et al., 2023). Insufficient sanctions for environmental violations lead to non-adherence, sustaining a pattern of acquittal that erodes environmental policies and intensifies ecological deterioration (Pratama et al., 2023; Sukarja & Nasution, 2022). There are loopholes in the enforcement of environmental responsibility in Indonesia’s current investment legislation, as seen by the lack of regulations governing fines against investors that cause environmental damage (Suprapto, 2023). Furthermore, to safeguard the public’s health and maintain the right to clean air, this study underscores the significance of fortifying laws about air pollution control and enhancing corporate compliance. All of these results highlight how urgently stronger legal frameworks and enforcement tactics are needed to effectively combat environmental infractions and stop more environmental deterioration.

**4.2 Alignment with International Standards:**

An examination of Indonesia’s compliance with global guidelines and accords concerning ecological sustainability and corporate social responsibility highlights advancements and prospects for enhancement.
Areas of Alignment

The adoption of important conventions like the Convention on Biological Diversity (CBD) and the UN Framework Convention on Climate Change (UNFCCC) (Nugroho et al., 2023; Sipayung et al., 2023) demonstrates Indonesia’s commitment to international accords on environmental sustainability. Indonesia has acknowledged the worldwide necessity of addressing environmental concerns and advancing sustainable development by ratifying these agreements. Indonesia is working on several issues, such as protecting biodiversity, enforcing environmental laws, and managing historical forests (Tjitrosemito, 2023; T F Widayanti et al., 2022; Tri Fenny Widayanti et al., 2022). The efforts of Indonesia align with the Sustainable Development Goals (SDGs), which underscore the necessity of achieving sustainable development goals through improved laws, effective governance, increased public knowledge, and improved coordination. Indonesia exhibits its commitment to tackling environmental issues and advancing a sustainable future through these pledges and deeds.

Furthermore, Indonesia’s desire to interact with the international community on environmental concerns is demonstrated by its involvement in international conferences and initiatives aimed at furthering sustainability goals. A framework for coordinating Indonesia’s national priorities with the global sustainability agenda is provided by collaborative initiatives like the Sustainable Development Goals (SDGs), which encourage coherence and synergy in the pursuit of shared objectives.

Opportunities for Improvement:

Notwithstanding these encouraging developments, there are still difficulties in converting international promises into effective national policies and procedures. The need for greater coherence and integration of global sustainability concepts into Indonesia’s legal and regulatory framework is highlighted by the country’s limited progress in bringing domestic legislation into compliance with international norms.

Furthermore, even though Indonesia has demonstrated its sincerity by participating in international agreements, more work needs to be done to translate these promises into practical policies and practices on the ground. Important first steps toward bridging the gap between goals on the world stage and domestic realities are strengthening institutional capacity, enhancing coordination among government departments, and cultivating relationships with diverse stakeholders.

Furthermore, it is imperative to tackle any regulatory voids and incongruities present in Indonesia’s legal structure to guarantee conformity with global norms. In the Indonesian context, promoting environmental sustainability and corporate responsibility can be made clearer, more consistent, and more effective by harmonizing national laws and regulations with international best practices.

4.3 Stakeholder Perspectives

Stakeholder engagement yields insightful viewpoints on the condition of environmental governance, corporate conduct, and areas for development in the Indonesian business environment.

Government Agencies:

Governmental organizations pledged to improve regulatory enforcement and environmental governance. They did, however, acknowledge that there were obstacles to overcome, including limited resources, ineffective bureaucracy, and the requirement for better cooperation between pertinent ministries and organizations. Government
stakeholders underscored the significance of prioritizing sustainable development and tackling environmental issues for Indonesia's future, notwithstanding these obstacles.

**Non-Governmental Organisations (NGOs) and Civil Society Groups:**

NGOs and civil society organizations support more accountability, public involvement, and openness in environmental decision-making processes. They emphasized the significance of inclusive and participatory methods in environmental governance, stressing the necessity of including marginalized groups, indigenous peoples, and local communities in the process of making decisions. They also demanded increased accountability for businesses causing environmental harm, tougher penalties for non-compliance, and stricter enforcement of environmental legislation.

**Business:**

Diverse levels of commitment to sustainability are demonstrated by business stakeholders; some understand the value of implementing sustainable practices to boost long-term viability and competitiveness. The widespread adoption of sustainable practices is hampered, meanwhile, by issues including unclear regulations, restricted funding for sustainability projects, and the perception of a trade-off between environmental responsibility and profitability. However, to ease the shift to ethical business practices, firms are beginning to realize that they want more precise regulations, incentives for compliance, and support for sustainability projects.

**4.4 Recommendations for Improvement**

The following suggestions are put forth to address the issues raised and promote environmental sustainability and corporate responsibility in Indonesia's business environment, based on the analysis's conclusions and the viewpoints of the stakeholders:

**Strengthen Law Enforcement Mechanisms:**

Enhance regulatory enforcement by allocating sufficient funds, providing workers with training, and putting in place reliable monitoring and inspection systems. To ensure that firms accountable for environmental damage are held accountable, stiffen the penalty for environmental offenses.

**Harmonise the regulatory framework:**

Harmonize current laws and regulations of corporate responsibility and environmental protection to close regulatory gaps and discrepancies. Provide a logical legal framework that gives companies, regulators, and other stakeholders clarity, uniformity, and predictability.

**Promote Transparency and Public Participation:**

Enhance public access to information, have meaningful discussions with stakeholders, and include the viewpoints and traditional knowledge of indigenous peoples to foster transparency and public participation in environmental decision-making processes. Promote the active participation of marginalized groups, civil society organizations, and local communities in environmental governance.

**Incentivise Sustainable Practices:**

Offer financial incentives, grants, subsidies, and technical support programs to companies that implement sustainable practices. By establishing a supportive legislative framework and making it easier for sustainable projects to obtain financing, we can promote investment in green practices, sustainable technologies, and renewable energy sources.

**Capacity Building and Awareness:**

Boost corporate responsibility and environmental sustainability awareness by
strengthening capacity-building initiatives for local communities, businesses, civil society organizations, and government agencies. To increase awareness of environmental challenges, adherence to regulations, and adoption of sustainable practices at all societal levels, offer outreach, education, and training programs.

**Collaboration with various stakeholders:**

Encourage cooperation and partnerships between different stakeholders to tackle intricate environmental issues and advance sustainable development. Encourage communication and collaboration between local communities, businesses, academic institutions, civil society organizations, and government agencies to take advantage of their combined knowledge, resources, and experience in coming up with creative solutions to environmental issues.

**Continuous Monitoring and Evaluation:**

Provide procedures for ongoing assessment, evaluation, and review of environmental policies, programs, and initiatives to gauge their efficacy, spot new problems, and make necessary strategy adjustments. Encourage transparency and accountability in the application of environmental policies and programs by involving stakeholders, providing regular updates, and putting in place independent oversight procedures.

By putting these suggestions into practice, Indonesia may enhance stakeholder involvement, regulatory enforcement, and legislative framework to support equitable growth, corporate responsibility, and environmental sustainability in the country’s business environment. These actions will support economic resilience, social equality, and long-term prosperity for communities and future generations in addition to protecting Indonesia’s biodiversity and natural heritage.

**Discussion**

The study's conclusions provide insight into the intricate interactions that exist between corporate social responsibility, environmental sustainability, and regulatory frameworks in Indonesia’s economic environment. A thorough examination reveals many important issues that shed light on the difficulties and possibilities of encouraging sustainability and responsibility in corporate operations.

**Integration of Environmental Sustainability and Corporate Responsibility**

The significance of incorporating corporate responsibility and environmental sustainability into the core of business operations was one prominent theme. Despite regulatory advances, enforcement of environmental rules and corporate responsibility remain issues in Indonesia. Corporate environmental accountability is impacted by weak enforcement mechanisms and legislative loopholes that make it difficult to translate mandates into practical practices (Ningrum, 2023; Sari, 2023; Sofiani et al., 2023). Resources are scarce, public knowledge is low, and environmental management is not well-supported by the legal culture (Sipayung et al., 2023). Enhancing the legal environment, raising public awareness, and promoting cooperation between the government, law enforcement organizations, and the private sector are all part of the endeavor to strengthen law enforcement (Suprapto, 2023). The recommendations encompass fortifying the legal structure, promoting involvement from stakeholders, augmenting proficiency, incorporating outcomes into the decision-making process, and refining monitoring and compliance protocols. To ensure environmental protection, corporate responsibility, and the attainment of sustainable development goals in Indonesia, these concerns must be addressed.
Stakeholder Perspective and Multi-Stakeholder Collaboration:

The findings also emphasize the significance of stakeholder viewpoints and multi-stakeholder collaboration in advancing sustainability initiatives. The need for inclusive decision-making procedures that take into account a variety of interests and points of view is highlighted by the distinct insights and resources that are contributed by government agencies, businesses, non-governmental organizations (NGOs), and civil society organizations. Through promoting communication and cooperation among interested parties, Indonesia can leverage pooled knowledge and assets to tackle intricate environmental issues more successfully.

Enforcement and Compliance Challenges:

The issues of enforcement and compliance with Indonesia’s legislative system were also discussed. The enforcement and compliance of Indonesia’s legislative system are significantly hampered by inadequate enforcement tools and scarce resources (Ningrum, 2023; Sari, 2023; Sipayung et al., 2023). Environmental laws and regulations do exist, but because they are not adequately implemented and enforced, problems like environmental degradation continue to exist (Suprapto, 2023). While the Environmental Effect Assessment (EIA) methodology has demonstrated promising outcomes in terms of effect identification and mitigation strategies, stakeholder participation, monitoring, and enforcement remain significant challenges (Zahroh & Najicha, 2022). The legislative framework should be strengthened, stakeholder participation should be increased, capacity and expertise should be improved, EIA results should be integrated into decision-making, and monitoring and compliance procedures should be improved to address these issues. To maintain accountability and stop environmental offenses, cooperation between the government, law enforcement, and the corporate sector is crucial.

Regulatory Coherence and Alignment with International Standards

The results highlight how crucial it is for regulations to be consistent with one another and with international norms to encourage sustainability and accountability. Although Indonesia has accepted international conventions and treaties on environmental sustainability, it is still difficult to convert these pledges into national policies and practices that can be implemented. The promotion of environmentally responsible business practices and sustainable business practices can be made clearer, more consistent, and more effective by harmonizing national laws and regulations with international best practices.

Capacity and Awareness Building

Ultimately, the conversation focused on how crucial it is to raise awareness and develop capacity to advance sustainability and accountability. Building a more sustainable future requires enhancing the understanding and ability of local communities, businesses, civil society organizations, and government agencies to solve environmental concerns. Programs for outreach, education, and training can enable stakeholders to embrace sustainable practices, abide by rules, and promote change within their circles of influence.

4. Conclusion

To sum up, this study emphasizes how important it is for businesses in Indonesia to take radical steps to promote corporate responsibility and environmental sustainability. Notwithstanding praiseworthy endeavors, obstacles persist in converting ambitions into
concrete results, such as inadequate implementation, deficiencies in regulations, and restricted involvement of stakeholders. Indonesia can create an environment that is more favorable for sustainable business practices and ensure the long-term well-being of its people and ecosystems by addressing these issues and putting recommendations into implementation. A more resilient, fair, and sustainable future for Indonesian business and society at large will need stakeholder collaboration, creativity in policy and practice, and dedication to common objectives.

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