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The Evolution and Implications of CSR in Indonesian Tobacco Companies: A Bibliometric Analysis Based on Business Law Theory

Article

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Abstract

Corporate Social Responsibility (CSR) is part of a company's responsibility in ensuring the welfare of the surrounding community. Even so, CSR from the cigarette industry contains many dilemmas both from the social, health and legal aspects that cover it. This research aims to determine research trends regarding the CSR paradigm from the cigarette industry as well as the business law perspective that is the legal basis. The method used is bibliometric analysis using the R Studio and Biblioshiny applications. The main database used is scopus.com from the year 1992-2024. The results found 36 publications that studied the CSR theme of the cigarette industry. The main focus of the study is still within the scope of the dynamics of the tobacco industry and the human and health side of the industry. There are only 9 articles that discuss CSR in the cigarette industry and 7 articles that discuss the legal ethics of implementing CSR in the cigarette industry. Not only has a study been conducted on the business legal side of CSR in the cigarette industry. This is a huge opportunity for future researchers to conduct a more comprehensive study in order to get a complete view of the legal aspects in implementing CSR in the cigarette industry both in Indonesia and in the world.

Keywords: *Corporate social responsibility; cigarette industry; business law; CSR paradigm.*

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INTRODUCTION

The development of corporate social responsibility (CSR) in the cigarette industry in Indonesia has become a major concern along with increasing awareness of the negative impact that cigarette consumption has on society and the environment.¹ The cigarette industry is one of the significant economic sectors in Indonesia and has an important role in the country's economic growth. However, the negative impacts caused by this industry cannot be ignored, such as increased health

¹ Annor da Silva Junior et al., 'Sustainability and Corporate Social Responsibility in the Opinion of Undergraduate Students in Management Programs: Between the Concrete and the Abstract', *Journal of Cleaner Production* 207 (10 January 2019): 600–617, <https://doi.org/10.1016/j.jclepro.2018.10.011>. *Journal of Cleaner Production* 207 (10 January 2019)

risks, environmental pollution, and contributions to social problems.² In recent years, there have been positive developments in the CSR efforts of the cigarette industry in Indonesia. Cigarette companies are starting to implement various CSR programs aimed at reducing their negative impact on society and the surrounding environment. Some cigarette companies have allocated a portion of their revenues to support education, health, and infrastructure in areas affected by their production activities.³ In addition, several companies are also increasing their efforts to reduce environmental impacts through the use of environmentally friendly technology in their production processes, as well as through reforestation and tree planting programs as part of efforts to reduce carbon emission.⁴ These steps show the awareness and commitment of the cigarette industry to be socially and environmentally responsible.

The development of CSR in the cigarette industry in Indonesia still has significant challenges. One of the main challenges is the conflict of interest between CSR efforts and the company's main goal of achieving profits. Some skeptics believe that CSR programs carried out by cigarette companies are only to wash their hands of the negative impacts caused by their products.⁵ In addition, the cigarette industry is also facing pressure from the government and civil society to reduce overall cigarette production and consumption. This makes cigarette companies have to maintain a balance between their CSR efforts and policies that regulate the reduction of cigarette consumption. In the next few years, CSR developments in the cigarette industry in Indonesia must continue to move forward. Tobacco companies need to increase transparency and accountability in implementing their CSR programs and ensure that these programs provide real benefits for society and the environment.⁶ In a broader context, the government must also play an active role in supporting CSR development in the cigarette industry. Encouraging cigarette companies to prioritize social and environmental responsibility and enact policies that encourage reduced cigarette consumption can be an effective step in bringing about positive change in this industry.

CSR (Corporate Social Responsibility) in a business law perspective refers to a company's responsibility for the social and environmental impacts of its business activities.⁷ In the context of business law, CSR includes the company's obligation to comply with applicable legal regulations

² Thomas Rotering and Dorie E Apollonio, 'Cannabis Industry Lobbying in the Colorado State Legislature in Fiscal Years 2010–2021', *International Journal of Drug Policy* 102 (1 April 2022): 103585, <https://doi.org/10.1016/j.drugpo.2022.103585>.

³ Sarah E. Hill and Sharon Friel, "'As Long as It Comes off as a Cigarette Ad, Not a Civil Rights Message": Gender, Inequality and the Commercial Determinants of Health', *International Journal of Environmental Research and Public Health* 17, no. 21 (January 2020): 7902, <https://doi.org/10.3390/ijerph17217902>.

⁴ Katherine Bryan-Jones and Lisa A. Bero, 'Tobacco Industry Efforts to Defeat the Occupational Safety and Health Administration Indoor Air Quality Rule', *American Journal of Public Health* 93, no. 4 (April 2003): 585–92, <https://doi.org/10.2105/AJPH.93.4.585>.

⁵ Richard D. Hurt et al., 'Roadmap to a Tobacco Epidemic: Transnational Tobacco Companies Invade Indonesia', *Tobacco Control* 21, no. 3 (1 May 2012): 306–12, <https://doi.org/10.1136/tc.2010.036814>; Abdul Fattah Wahab, Amrozi Khamidi, and Dewie Trie Wijayati Wardoyo, 'Marketing Mix Strategy at Mamba'ul Ma'arif Islamic Boarding School Jombang', *Nidhomul Haq : Jurnal Manajemen Pendidikan Islam* 7, no. 1 (3 April 2022): 125–34, <https://doi.org/10.31538/ndh.v7i1.1817>.

⁶ Anne Morton and Steven J Greenland, 'Tobacco CSR and the Ethics Game Paradox: A Qualitative Approach for Evaluating Tobacco Brand Name Strategy Following Plain Packaging', *Approaches to Global Sustainability, Markets, and Governance Part F167* (2018): 179–92, https://doi.org/10.1007/978-981-10-5047-3_11.

⁷ K. Michael Cummings et al., 'Business as Usual Is Not Acceptable', *Cancer* 121, no. 17 (September 2015): 2864–65, <https://doi.org/10.1002/cncr.29442>.

and requirements, maintain the principles of justice and ethics in business, and contribute positively to society and the surrounding environment.⁸

As a form of legal responsibility, companies need to understand and comply with the regulations and legal requirements that apply in the countries where they operate.⁹ This includes compliance with environmental regulations, human rights, employment and taxation. Companies are also expected to report transparently on their compliance with these regulations, as part of their CSR practices. In the context of a business law perspective, CSR also involves the principles of justice and ethics in business. Companies need to ensure that their business activities do not violate the rights of third parties and do not harm consumers, employees or society in general. This includes avoiding monopolistic practices, fraud, infringement of intellectual property rights, and engaging in fair and responsible business practices.¹⁰ CSR also emphasizes the company's positive contribution to society and the environment. This can be done through philanthropic activities, such as making donations to charities or supporting social projects that are relevant to the company's mission. In addition, companies are also expected to implement environmentally responsible business practices, such as reducing greenhouse gas emissions, efficient waste management, and sustainable conservation of natural resources.¹¹

From a business law perspective, CSR plays an important role in ensuring that companies operate ethically, comply with the law, and make positive contributions to society and the environment. It is important for companies to have policies and practices that comply with applicable laws and ensure that CSR becomes an integral part of their business strategy. By doing so, companies can build a good image, gain the trust of consumers and investors, and make a meaningful contribution to sustainable development. The development of CSR in the cigarette industry in Indonesia has bright prospects, although it is still faced with various challenges.¹² In an effort towards sustainability, cigarette companies must comprehensively integrate social and environmental responsibility in their operations.¹³ Only with joint efforts can the cigarette industry become a more positive part of contributing to sustainable development in Indonesia.

The various phenomena above show that there are many sides to the implementation of CSR in the cigarette industry. This study aims to find out how business law studies are used as a basis

⁸ Nita Triana, Ade Tuti Turistiati, and Lincoln James Faikar Monk, 'Alternative Dispute Resolution in Marine Pollution: Advancing Ecological Justice through the Polluter Pays Principle', *Volkgeist: Jurnal Ilmu Hukum Dan Konstitusi*, 11 June 2024, 89–107, <https://doi.org/10.24090/volkgeist.v7i1.10047>; Muhammad Irfan Dhiaulhaq Ar and Dodik Setiawan Nur Heriyanto, 'Striking A Balance Between Job Creation and Sustainability: The Need to Establish A True Environmental Protection Authority in Indonesia', *Jambe Law Journal* 7, no. 1 (31 May 2024): 1–23, <https://doi.org/10.22437/home.v7i1.317>.

⁹ Marlo Miura, Richard A. Daynard, and Jonathan M. Samet, 'The Role of Litigation in Tobacco Control', *Salud Publica De Mexico* 48 Suppl 1 (2006): S121-136, <https://doi.org/10.1590/s0036-36342006000700015>.
 {\\i{Salud Publica De Mexico} 48 Suppl 1 (2006

¹⁰ 48 World Health Assembly, 'The World Health Report 1995 - Bridging the Gaps', 1995, <https://iris.who.int/handle/10665/178395>.

¹¹ Carlos Manuel Guerrero López et al., 'The Economic Impact of Mexico City's Smoke-Free Law', *Tobacco Control* 20, no. 4 (July 2011): 273–78, <https://doi.org/10.1136/tc.2010.036467>; D. Simpson, 'Smoke-Free Laws Do Not Harm Profits: New Global Report', *Tobacco Control* 14, no. 4 (August 2005): 220.

¹² Muhamad Hana, 'Dinamika Sosio-Ekonomi Pedagang Santri Dalam Mengembangkan Industri Kretek Di Kudus, 1912-1930', *JUSPI (Jurnal Sejarah Peradaban Islam)* 2 (31 July 2018): 15, <https://doi.org/10.30829/j.v2i1.1420>.

¹³ Rais Arham Dinata, Saharudin Saharudin, and Khairussibyan Khairussibyan, 'Analisis Strukturalisme Genetik Pada Novel Gadis Kretek Karya Ratih Kumala', *Kopula: Jurnal Bahasa, Sastra, Dan Pendidikan* 4, no. 2 (20 October 2022): 29–41, <https://doi.org/10.29303/kopula.v4i2.2725>.

for determining policies on the kretek business throughout the world and in Indonesia. This can be a potential as well as a novelty in this study because it can be found opportunities for making other policies that can be mutually beneficial both from the perspective of entrepreneurs, workers, the environment and health issues that are often a dilemma in the operation of the kretek business throughout the world.¹⁴ The opportunity for various comprehensive research to examine this issue is also very wide open. Therefore, it is necessary to carry out an in-depth analysis of existing research objective data regarding previous research trends regarding CSR in the cigarette industry. Study from the formal legal aspect is an added value and research findings that will support and become a milestone for the next researchers. This research aims to obtain an overview of research trends from time to time which can be used as a guide for developing sustainable research in the future. Bibliometric analysis is a relevant choice as a method to achieve this goal.

RESEARCH METHODS

Bibliometric analysis steps are a method or approach used to study and analysed existing scientific publications in a particular field. This analysis involves the collection, processing and interpretation of bibliographic data related to scientific publications. Steps taken in bibliometric analysis. The main database used comes from scopus.com which provides research data with a wide range of undoubted quality.¹⁵ The keywords used to search the database are “corporate social responsibility, cigarette industries, and legal ethics”. The search years were limited to 1992 to 2024. The field of knowledge was limited to economics and arts and humanities, legal. Then filtering is carried out on aspects of the relevance of studies in the fields of law, business law and economic law. A resume of search results can be seen in table 1.

Table 1; Resume of scientific field search results

Description	Results
<i>Main Information About Data</i>	
Timespan	
1992:2024	
Sources (Journals, Books, etc)	27
Documents	36
Annual Growth Rate %	2,19
Document Average Age	8,14
Average citations per doc	10,39
<i>Authors</i>	
Authors	100
Authors of single-authored docs	9

¹⁴ Kaharuddin Kaharuddin et al., ‘Implementation of Tax Incentive for Micro, Small, and Medium Enterprises at Special Economic Zone in Indonesia’, *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, 2 October 2024, 263–75, <https://doi.org/10.24090/volksgeist.v7i2.11056>.

¹⁵ Anjar Kususiyannah et al., ‘Trends and Landscape of Omnibus Law Research: A Bibliometric Analysis’, *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, 27 September 2024, 219–43, <https://doi.org/10.24090/volksgeist.v7i2.9633>.

Description	Results
<i>Document Types</i>	
Article	23
Book	2
book chapter	5
conference review	1
Letter	1
Review	3
short survey	1

Based on table 1, it is known that the data relevant to the CSR context of the cigarette industry from 1992 to 2004 amounted to 36 documents sourced from journals, books, conference proceedings and short surveys. This data is then used as a basis for interpretation and clustering which are described in the research results.

Data analysis was carried out with the help of the R Studio program with the help of the Biblioshiny application. The processing results are in the form of tabular analysis as well as images and graphs to obtain clarity regarding the desired data scheme. Previously the data was stored in BibTeX form and then processed by Biblioshiny into processed Excel as well as images and graphs.

ANALYSIS AND DISCUSSION

Clustering Findings

To provide an overview of the themes and clusters of scientific fields of articles sought, the researcher grouped the articles found in the fields of study as described in table 2.

Table 2. Clustering Article Fields

No	Author	Cluster	Number of Articles
1	Sisay Derso Mengesha, Claire Brolan, and Coral E Gartner, 'Tobacco Industry Corporate Social Responsibility Activities and Other Interference after Ratification of a Strong Tobacco Law in Ethiopia', <i>Tobacco Control</i> , 2023, https://doi.org/10.1136/tc-2023-058079 ; Alex Wang, 'Advertising Disclosures and CSR Practices of Credit Card Issuers', <i>Management Research News</i> 32, no. 12 (2009): 1177–91, https://doi.org/10.1108/01409170911006920 ; Anne Morton and Steven J Greenland, 'Tobacco CSR and the Ethics Game Paradox: A Qualitative Approach for Evaluating Tobacco Brand Name Strategy Following Plain Packaging', <i>Approaches to Global Sustainability, Markets, and Governance</i> Part F167 (2018): 179–92, https://doi.org/10.1007/978-981-10-5047-3_11 ; Steven Greenland, Karmen Lužar, and David Low, <i>Tobacco CSR, Sustainability Reporting, and the Marketing Paradox, The Palgrave Handbook of Corporate Social Responsibility</i> (Springer International Publishing, 2021), https://doi.org/10.1007/978-3-030-42465-7_67 ; Sophie Massin, 'Is Harm Reduction Profitable? An Analytical Framework for Corporate Social Responsibility Based on an Epidemic Model of Addictive Consumption', <i>Social Science and Medicine</i> 74, no. 12 (2012): 1856–63, https://doi.org/10.1016/j.sscmed.2012.09.011	Corporate Social Responsibility Cigarette Industries	9

No	Author	Cluster	Number of Articles
	org/10.1016/j.socscimed.2012.02.006; Amit Yadav et al., 'Tobacco Industry Corporate Social Responsibility Activities amid COVID-19 Pandemic in India', <i>Tobacco Control</i> 31, no. 6 (2021): 777–80, https://doi.org/10.1136/tobaccocontrol-2020-056419 ; Maral Abdollahi, Hao Xu, and Hyejoon Rim, 'Consumer Responses to Corporate Social Responsibility Communication from Stigmatized Industries: E-Cigarettes and Consumers' Use of Persuasion Knowledge', <i>Journal of Marketing Communications</i> 30, no. 3 (2024): 368–88, https://doi.org/10.1080/13527266.2022.2118813 . 2023, https://doi.org/10.1136/tc-2023-058079 ; Alex Wang, 'Advertising Disclosures and CSR Practices of Credit Card Issuers', <i>Management Research News</i> 32, no. 12 (2009); Greenland et al., 2021		
2	Manoj Anand and Jagandeep Singh, 'A Puff of Smoke, a Hole in the Pocket, Fissure in the Lungs and Profit in Millions', <i>Vision</i> 23, no. 3 (2019): 309–18, https://doi.org/10.1177/0972262919860968 ; Jiayi Jiang, 'Stop E-Cigarette Philanthropy: Amending the Charity Law to Reinforce Tobacco Control in China', <i>Tobacco Induced Diseases</i> 22 (2024), https://doi.org/10.18332/tid/177278 ; William Lake and Jodie Conduit, 'How Social Marketing Can Address the Obesity Issue: The Role of Corporate Reputation', <i>Developments in Marketing Science: Proceedings of the Academy of Marketing Science</i> , 2016, 391, https://doi.org/10.1007/978-3-319-24184-5_102 ; Nicole Nguenha et al., 'Tobacco Industry Presence and Practices in Mozambique: A "chaotic" but Worthy Market', <i>Tobacco Control</i> 33, no. 1 (2022): 86–92, https://doi.org/10.1136/tc-2022-057390 ; Thomas Stubbs et al., 'Tobacco Industry Influence in Low- and Middle-Income Countries in the ASEAN Region: Qualitative Interviews with Tobacco Control Experts during the COVID-19 Pandemic', <i>Tobacco Induced Diseases</i> 20, no. December (2022), https://doi.org/10.18332/tid/155391 ; Hui Deng et al., 'A Comprehensive Content Analysis of 104 Chinese Electronic Cigarette Manufacturing Enterprise Official Websites', <i>Tobacco Control</i> , 2023, https://doi.org/10.1136/tc-2022-057759 ; Edward Bahati Makoye, Marianne Nylandsted Larsen, and Joseph Andrew Kuzilwa, 'Tobacco Farming and the Reconfiguration of Co-Operatives in Tanzania', <i>Journal of Southern African Studies</i> 48, no. 2 (2022): 273–91, https://doi.org/10.1080/03057070.2022.2053418 ; Caitlin Victoria Weiger et al., 'Cigarette Packs with URLs Leading to Tobacco Company Websites: Content Analysis', <i>Journal of Medical Internet Research</i> 22, no. 6 (2020), https://doi.org/10.2196/15160 ; <i>Revue Medicale Suisse</i> 5, no. 210 (2009)	Cigarette/ Tobacco Industries	13
3	Anna E Epperson et al., 'Natural American Spirit's pro-Environment Packaging and Perceptions of Reduced-Harm Cigarettes', <i>Preventive Medicine</i> 126 (2019), https://doi.org/10.1016/j.ypmed.2019.105782 ; Frank Houghton et al., 'Greenwashing Tobacco—Attempts to Eco-Label a Killer Product', <i>Journal of Environmental Studies and Sciences</i> 9, no. 1 (2019): 82–85, https://doi.org/10.1007/s13412-018-0528-z ; Sarah E Hill and Sharon Friel, "'As Long as It Comes off as a Cigarette Ad, Not a Civil Rights Message": Gender, Inequality and the Commercial Determinants of Health', <i>International Journal of Environmental Research and Public Health</i> 17, no. 21 (2020): 1–19, https://doi.org/10.3390/ijerph17217902 ; Laishram Ladusingh and Akansha Singh, 'Contextual Correlates of Intensity of Smoking in Northeast India', <i>International Journal of Public Health</i> 60, no. 3 (2015): 317–26, https://doi.org/10.1007/s00038-015-0652-4 ; John Joshua, <i>The Economics of Addictive Behaviours: Volume I: The Private and Social Costs of Smoking and Their Remedies</i> , <i>The Economics of Addictive Behaviours: Volume I: The Private and Social Costs of Smoking and Their Remedies</i> (Palgrave Macmillan, 2017), https://doi.org/10.1007/978-3-319-46960-7 ; <i>Preventive Medicine</i> 126 (2019)	Health and Environment Issue	7

No	Author	Cluster	Number of Articles
4	Lukman Aroeang and Nathalia Tjandra, 'Ethical Perceptions on Cigarette Marketing: An Abstract', <i>Developments in Marketing Science: Proceedings of the Academy of Marketing Science</i> , 2018, 31–32, https://doi.org/10.1007/978-3-319-99181-8_12 ; Armando Peruga et al., 'Tobacco Control Policies in the 21st Century: Achievements and Open Challenges', <i>Molecular Oncology</i> 15, no. 3 (2021): 744–52, https://doi.org/10.1002/1878-0261.12918 ; Simon Zadek and Peter Raynard, <i>Tomorrow's History: Selected Writings of Simon Zadek, 1993-2003</i> , <i>Tomorrow's History: Selected Writings of Simon Zadek, 1993-2003</i> (Taylor and Francis, 2017), https://doi.org/10.4324/9781351280846 ; Eric Crosbie, Patricia Sosa, and Stanton A Glantz, 'The Importance of Continued Engagement during the Implementation Phase of Tobacco Control Policies in a Middle-Income Country: The Case of Costa Rica', <i>Tobacco Control</i> 26, no. 1 (2017): 60–68, https://doi.org/10.1136/tobaccocontrol-2015-052701 . <i>Developments in Marketing Science: Proceedings of the Academy of Marketing Science</i> , 2018, 31–32, https://doi.org/10.1007/978-3-319-99181-8_12 ; Armando Peruga et al., 'Tobacco Control Policies in the 21st Century: Achievements and Open Challenges', <i>Molecular Oncology</i> 15, no. 3 (2021); Morton & Greenland, 2018;	Legal/ Ethic Perspective	7

Based on table 2, it is known that there are 9 articles that examine CSR from cigarette companies, 13 articles about the dynamics of the cigarette company industry, 7 articles that examine the effects of the cigarette industry on environmental health and 7 articles that examine the legal and ethical perspective of the use and development of CSR. from the cigarette industry. Looking at the range of years studied, it is clear that interest in studies on legal perspectives on Cigarette CSR tends to be low. However, for the Indonesian context, it is an interesting study because it can be analyzed from various perspectives, both conventional law, business law and religious law as well as the ethical and moral values therein.

Productivity of Articles about Cigarette CSR from Year to Year

To get a detailed picture of research productivity trends in the field of Cigarette CSR, a productivity analysis was carried out with the results as in Figure 1

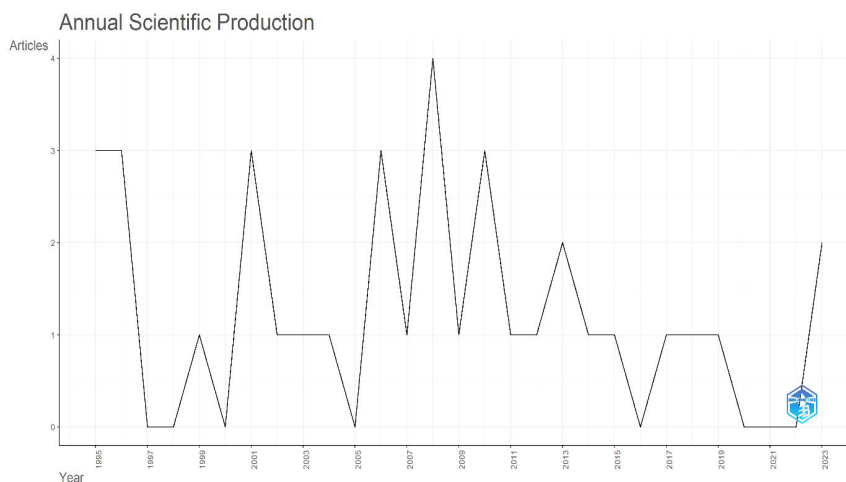


Figure 1. Article Productivity Each Year

Based on Figure 1, it is known that research and publication productivity graphs tend to be dynamic and fluctuating. Even so, the graph for the last five years shows an increase, although the amount tends to be small. Therefore, there are quite a lot of research opportunities in the field of CSR in the Cigarette Industry, especially if it is carried out by analyzing specifically according to each researcher’s field of knowledge. What’s more, the condition of Indonesia, whose macro economy is supported quite strongly by the cigarette industry, both large and small scale, provides a very wide opportunity to conduct in-depth research.

Author Productivity and His Impact

In this section, an analysis is carried out regarding which authors tend to be productive and have quite high impact articles as article reference centers for other researchers. The results can be seen in table 3.

Table 3. Author with the Most Citations

No	Author	Citation	PY_start
1	ACKERMAN A	81	2017
2	BARTEL S	81	2017
3	BEAGLEHOLE R	70	2015
4	BATES C	66	1999
5	BERO LA	38	2003
6	APOLLONIO DE	27	2010
7	BOESSEN S	10	2008
8	BALBACH E	7	2008
9	AALTONEN N	4	2018
10	BAGLEY CE	2	2013

In this field of study, Ackerman has the highest number of citations with 81 citations and Bartel also with 81 citations. The next rank is occupied by Beaglehole with 70 citations and Bates with 66 citations. From the level of productivity, the picture can be seen from Figure 2.

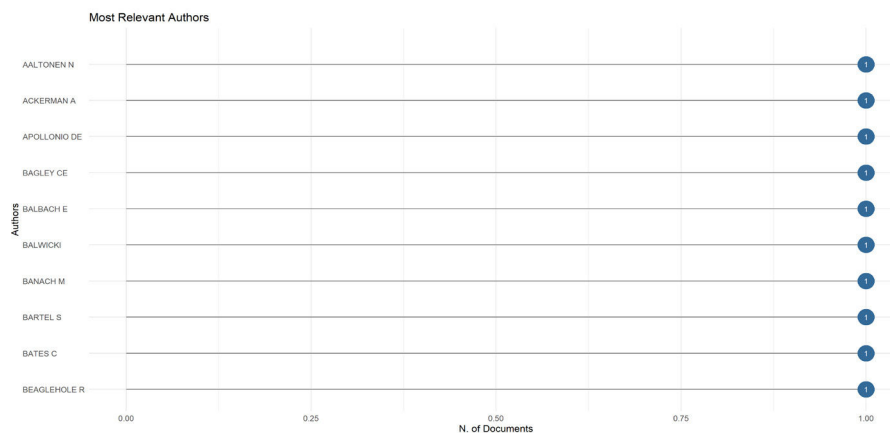


Figure 2. Author Productivity in the Study of Cigarette CSR

Figure 2 shows that there is no author who is dominant and productive enough in producing studies on CSR from the cigarette industry. Each author only produced 1 article or writing from 1992 to 2024. This means that expertise in this field is quite rare in the world and could be a source of research interest for future researchers.

Keyword and Trend Research

The main research variables are usually represented in keywords which are often used as keywords in research. In this section, we analyze the keywords that are most frequently used and trends in research schemes that are often used in the research of previous researchers.

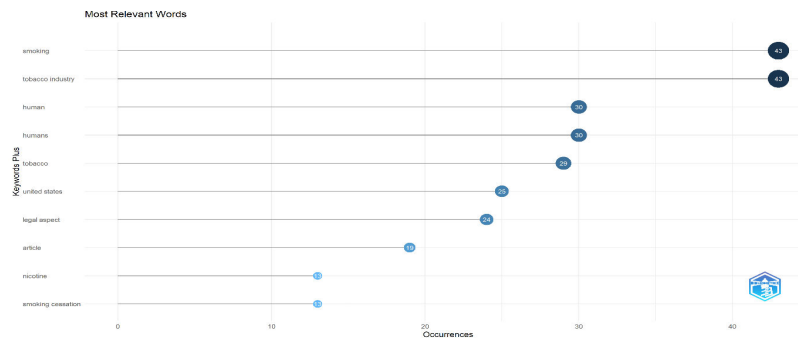


Figure 3. Most Frequently Used Keywords

Based on Figure 3, it is known that the word smoking is the most frequently used keyword with 43 uses, followed by tobacco industry which is also used with 43 uses in the discussion of the article. Furthermore, the word human became a quite popular word in research with 30 uses. Next, to find out which word clouds are frequently used, you can see the picture 4.



Figure 4. Cigarette CSR Research Word Cloud

Figure 4 strengthens previous findings which show the dominance of the words smoking and tobacco industries in research by previous researchers. Legal aspect has not been widely used in discussions in publications and tends to be inferior to the words human and humans. To see an overview of the dominance of each keyword, you can observe the treemap as in Figure 5.

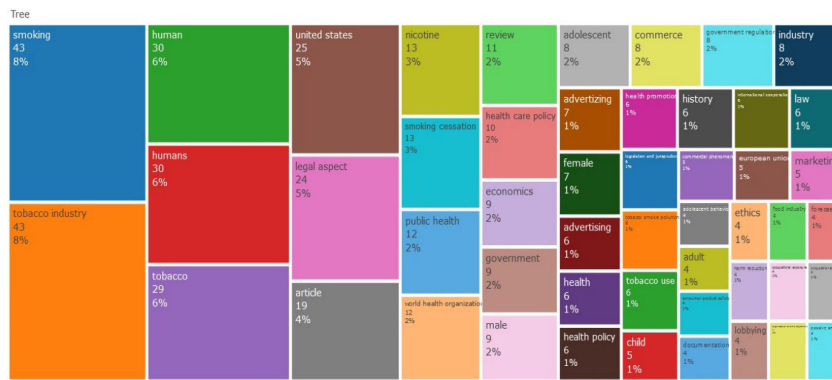


Figure 5. Tree Map Keyword Cigarette CSR Research

Figure 5 shows that the dominance of studies on the cigarette industry and cigarettes themselves is 8% each. Meanwhile, supporting industries such as tobacco only account for around 6%. For studies on legal aspects, it is 5%, legalization and ethics is only 1%. This shows that attention to the legal aspects of Cigarette CSR and the Cigarette Industry has not been too great. The study theme is also inseparable from bibliometric analysis. The results of the study theme analysis can be seen in the picture 6.

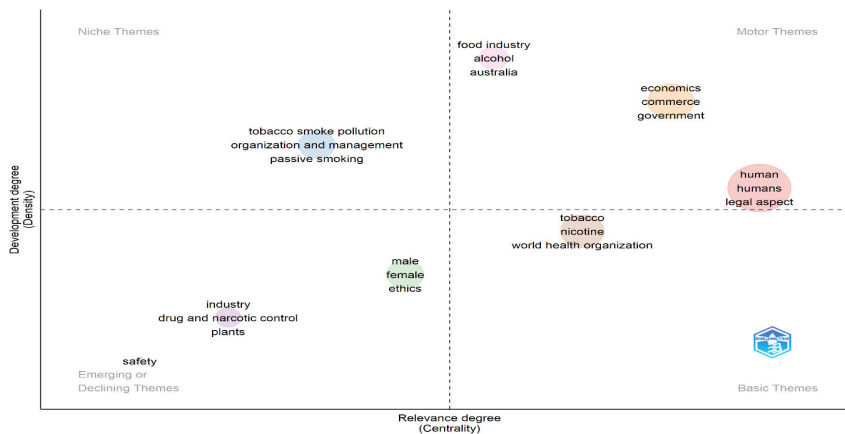


Figure 6. Themes of previous research studies

Figure 6 shows special theme clusters only in the areas of pollution due to the cigarette industry, management and passive smoking. The motor or industry driving cluster includes studies of the food and alcohol industry, economics and government, as well as aspects of legal ethics and the human side. In the basic research cluster, the areas of study include tobacco, nicotine and the role of WHO. Meanwhile, clusters that contradict this study include the narcotics industry and the green earth movement. The source of the article which is the main reference for the research can be seen in Figure 7.

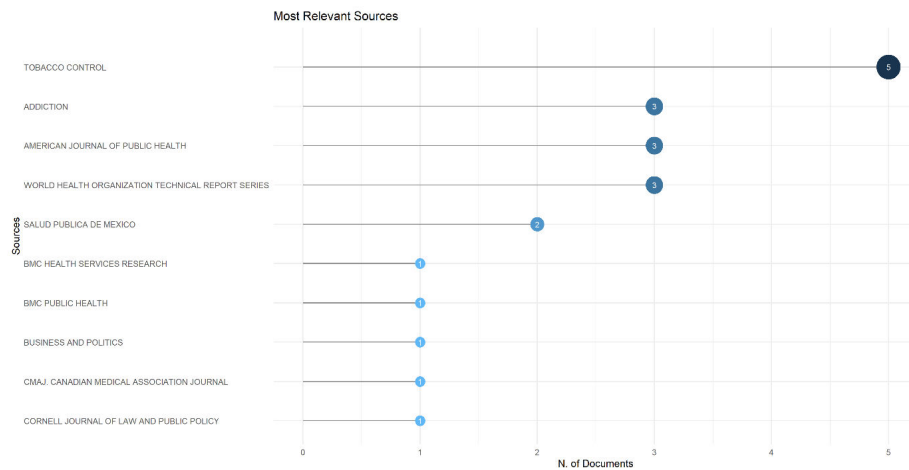


Figure 7. CSR Research Trends in the period 1995-2024

Based on Figure 7, it is known that in the period 2015-2024 the research trend refers to the theme of health promotion related to the cigarette industry, the ethical side and legal aspects in the study of the cigarette industry and CSR, issues in tobacco use, international cooperation in the economic activities of the cigarette industry which includes cross-national. This shows that the issue of CSR in the cigarette industry and its legal side is still a current issue that is very worthy of study.

Network Analysys of CSR Trend Research

To gain further understanding about the keyword network used as the main research variable, a co-accurance network analysis was carried out to determine the relationship between the variables studied. The result is as in Figure 8.

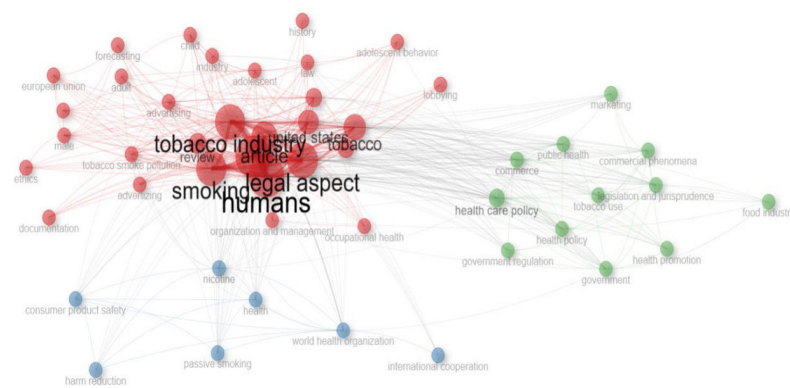


Figure 8. Research Keyword Network on Cigarette Industry CSR

Based on Figure 8, it is known that the keyword tobacco industry is still the central keyword which is the epicenter of the research network with various other relevant variables. However, the keyword legal aspect has also received many connections with various networks of other relevant research variables. On the other hand, reviews of the tobacco industry and studies of its legal

aspects continue to be studied with comparative variables such as health issues, and studies of health policies in the use of processed tobacco products for society. For more details regarding the supporting factors for relevant keywords, you can see Figure 9.

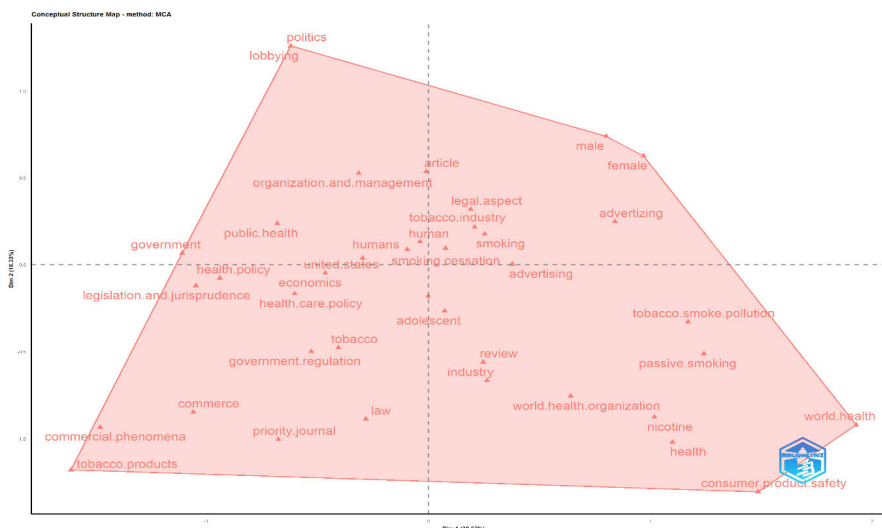


Figure 9. Network of Relevance Factors between Keywords

Figure 9 shows that in the study circle regarding the tobacco industry, there are many other study factors such as political aspects, political lobbying, government policies, the regulatory legislative process regarding the tobacco industry, health and environmental issues and how to maintain the health of cigarette consumers which are the main targets. Cigarette marketing. The many factors that support this show that the study of CSR in the cigarette and tobacco industry is a very sexy and urgent issue to be discussed in scientific studies to obtain an objective view of the CSR implementation of cigarette companies. Therefore, in the future it will be possible to conduct a comprehensive study on the basis, impact and philosophical side of implementing CSR from cigarette companies and how the profits and losses of the tobacco industry are one of the pillars of the Indonesian economy. The affiliations of productive researchers in this study are described in the figure 10.

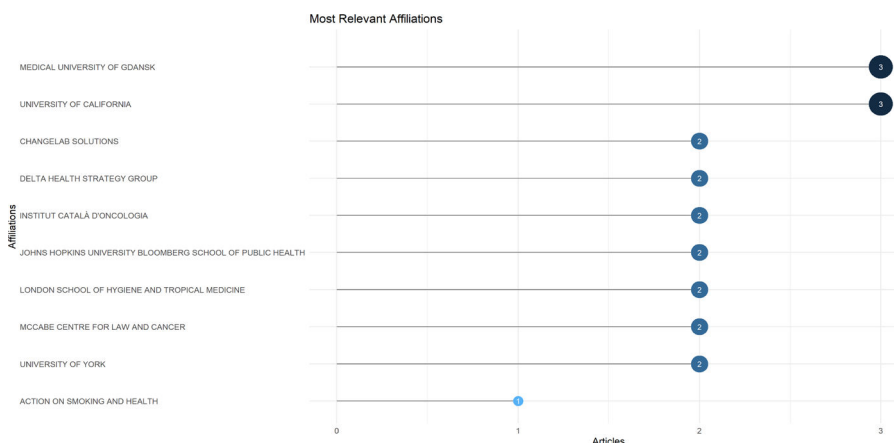


Figure 10. Affiliate with the Most Productive Number of Articles

Based on Figure 10, it is known that the affiliated institutions that have done the most research on Cigarette CSR are the Medical University of GDANSK and the University of California with three publications each. Followed by another institution which produced two articles (details can be seen in the picture). This shows that not many institutions have a research interest in CSR from cigarette companies. In the period 1992-2024, at most one institution only produced three studies on CSR from the cigarette industry. Meanwhile, the country with the highest number of confiscations can be seen in Figure 11.

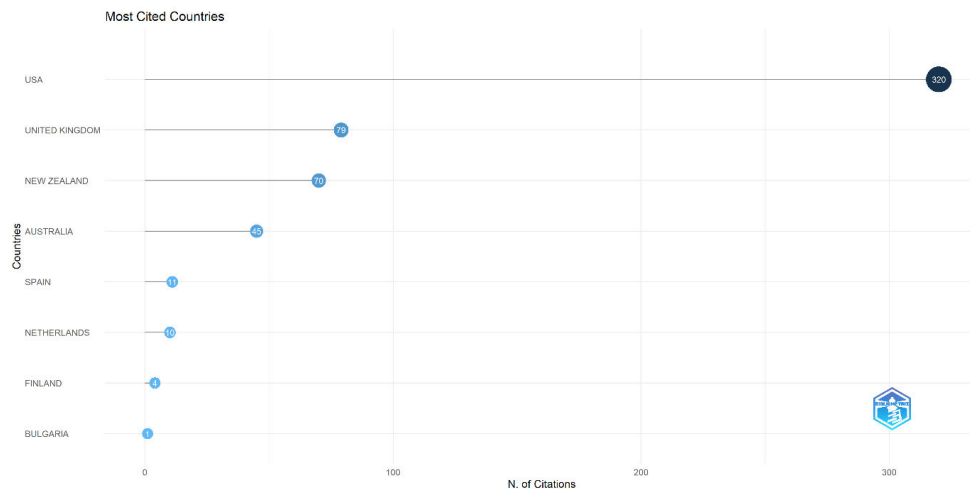


Figure 11. Countries that Most Refer to Cigarette Industry CSR Research

Referring to Figure 11, it is known that the United States (USA) is the main reference country with 320 citations, England (United Kingdom) with 79 citations and New Zealand with 70 citations. This shows that Indonesia, which currently has a large industry in the field of tobacco and cigarette processing, has not yet become the main reference for research on CSR from the Cigarette Industry.

Corporate Social Responsibility (CSR) is a principle that underlies a company's responsibility to actively contribute to social, environmental and economic development. The cigarette industry, as a business sector that plays an important role in the economy, is also required to carry out CSR practices that are in line with business law principles. There are several business law theories that support the implementation of CSR in the cigarette industry. Stakeholder theory explains that companies have responsibilities not only towards shareholders, but also towards all parties involved in their operations, such as employees, customers, suppliers, society and the environment.¹⁶ In the context of the cigarette industry, companies must consider the negative impacts their products have on public health and the environment.¹⁷ Therefore, cigarette companies have a responsibility to reduce these negative impacts through investing in health and environmental conservation programs.¹⁸

¹⁶ Timothy Coombs, 'Origin Stories in CSR: Genesis of CSR at British American Tobacco', *Corporate Communications* 22 (3 April 2017): 178–91, <https://doi.org/10.1108/CCIJ-01-2016-0007>.

¹⁷ Ahdiyatul Hidayah, Faturrahman Fahrozi, and Ahmad Rifani, 'The Role of Environmental Principles in Mining Resources: A Discourse of Islamic and Indonesian National Law', *Jambe Law Journal* 6, no. 1 (29 May 2023): 23–45, <https://doi.org/10.22437/jlj.6.1.23-45>.

¹⁸ Abd Basir et al., 'Enhancing Qur'an Reading Proficiency in Madrasahs Through Teaching Strategies', *Nazhruna: Jurnal Pendidikan Islam* 7, no. 2 (12 June 2024): 373–89, <https://doi.org/10.31538/nzh.v7i2.4985>; Shofian

Social justice theory states that companies should provide fair benefits to all members of the surrounding community.¹⁹ In the cigarette industry, companies have a responsibility to maintain the health and safety of employees, as well as provide economic benefits to local communities through infrastructure development and social programs. Apart from that, they also need to prioritize the principle of fairness in profit distribution and tax payments. Next in Good Governance theory requires companies to run their business with the principles of transparency, accountability and participation involving all stakeholders. In the cigarette industry, companies must provide clear information about the health impacts of their products to consumers, as well as comply with regulations set by the government regarding advertising and promotion of cigarette products. They must also consider community input and interests in making strategic decisions.²⁰

Sustainability theory requires companies to run their business while still paying attention to environmental and social sustainability (Joshua, 2017). In the cigarette industry, companies must reduce the negative impact of their products on the environment, such as through the use of environmentally friendly fuel and reducing waste (Massin, 2012). Apart from that, companies also need to invest in sustainable social programs, such as local community development and education programs.

Review of Legal Philosophy

The business law philosophy that supports Corporate Social Responsibility (CSR) in the cigarette industry raises a number of complex ethical questions. CSR is a concept that involves social and environmental responsibilities that must be fulfilled by companies in carrying out their activities.²¹ However, in the context of the cigarette industry, there are many issues that influence the legal philosophy of business and the implementation of CSR. One of the important questions that arises is whether the cigarette industry can ethically apply the CSR concept. The cigarette industry has long been linked to serious health problems, such as cancer, heart disease and respiratory problems.²² In this context, there are concerns that the cigarette industry is actually contributing to public health problems and is contrary to ethical principles in business.²³

Atstsaury, Hadiyanto Hadiyanto, and Supian Supian, 'Principal's Strategy to Improve Teachers Professional Competence', *Munaddhomah: Jurnal Manajemen Pendidikan Islam* 5, no. 1 (2024): 1–10, <https://doi.org/10.31538/munaddhomah.v5i1.775>.

¹⁹ Justine D'Arrigo-Patrick et al., 'Navigating Critical Theory and Postmodernism: Social Justice and Therapist Power in Family Therapy', *Family Process* 56, no. 3 (September 2017): 574–88, <https://doi.org/10.1111/famp.12236>.

²⁰ Mohammad Omar AL-Momani, 'The Degree of Parents' Practice of The Good Role Model Style Included in Islamic Educational Thought from The Point of View of University Students', *At-Tadzkir: Islamic Education Journal* 3, no. 2 (4 August 2024): 144–56, <https://doi.org/10.59373/attadzkir.v3i2.68>.

²¹ Anne Morton and Steven J. Greenland, 'Tobacco CSR and the Ethics Game Paradox: A Qualitative Approach for Evaluating Tobacco Brand Name Strategy Following Plain Packaging', in *The Goals of Sustainable Development : Responsibility and Governance*, ed. David Crowther, Shahla Seifi, and Abdul Moyeen (Singapore: Springer, 2018), 179–92, https://doi.org/10.1007/978-981-10-5047-3_11.

²² Vera A. Alvarez and Analía Vázquez, 'Influence of Fiber Chemical Modification Procedure on the Mechanical Properties and Water Absorption of MaterBi-Y/Sisal Fiber Composites', *Composites Part A: Applied Science and Manufacturing* 37, no. 10 (1 October 2006): 1672–80, <https://doi.org/10.1016/j.compositesa.2005.10.005>.no. 10 (1 October 2006

²³ Charlotte Lane, 'Accountability, Human Rights and the Responsibilities of the Tobacco Industry', in *Human Rights and Tobacco Control*, ed. Marie Elske Gispén and Brigit Toebes, Elgar Studies in Health and the Law (Edward Elgar Publishing, 2020), 63–79, <https://doi.org/10.4337/9781788974820.00013>.

The kretek cigarette business, which is Indonesia's cultural heritage and domestic industry, can be analyzed reflectively through the lens of Pancasila philosophy. Pancasila as the foundation of the state and philosophy of life of the Indonesian nation has five precepts that include Belief in One God, Fair and Civilized Humanity, Indonesian Unity, Democracy Led by Wisdom in Consultation/Representation, and Social Justice for All Indonesian People. The clove cigarette business, on the one hand, contributes to the country's economy through substantial taxes. This is in accordance with the fifth principle of Pancasila, namely Social Justice for All Indonesian People. However, on the other hand, the product also has a negative impact on public health, which threatens the human right to a healthy life, as stipulated in the second precept of Pancasila, Fair and Civilized Humanity. The clove cigarette business in Indonesia is a perfect example of the application of the philosophy of legal positivism. In this perspective, law is seen as normative rules made by a legitimate authority, namely the state. In the context of the clove cigarette business, the government has created a series of laws and regulations that govern the production, distribution and consumption of this product. Within this legal framework, manufacturers of clove cigarettes must comply with various requirements, ranging from product quality standards to mandatory health warnings. In addition, consumers are also protected by law through age and point-of-sale restrictions. This is a representation of legal positivism, where the law aims to regulate people's behavior through clear and objective rules. However, the kretek cigarette business also shows how legal positivism can be a double-edged sword. While the laws have been set up to protect consumers and ensure fair business practices, they also enable the sustainability of an industry that significantly contributes to public health issues. In this case, positivist legal philosophy may need to be weighed against other approaches, such as naturalist law or critical law, which emphasize moral and ethical values.²⁴

In legal realism, the determination of law is not only based on formal rules that are written, but also on behaviours and customs that exist in society. In this case, the clove cigarette business has become part of the daily life of the Indonesian people, both as consumers, producers, and workers in the cigarette industry. However, another empirical reality is the adverse health effects of smoking. Both realities need to be considered in regulating the clove cigarette business. From the perspective of legal realism, existing legal regulations should reflect and balance these two realities. For example, the law can regulate the production and sale of kretek cigarettes to protect consumers and workers, while also limiting cigarette consumption to prevent adverse health effects.²⁵ The law also needs to ensure that the kretek cigarette business does not harm society, especially in terms of health and the environment. A reflective analysis of the clove cigarette business through the philosophy of legal realism shows that law has an important role in regulating and balancing various realities in society. Law must be able to respond to existing empirical realities, including in

²⁴ Sitti Rohmi Djalilah et al., 'Unveiling Success: Exploring the Impact of Training and Commitment on Madrasah Tsanawiyah Principal Performance', *Nazhruna: Jurnal Pendidikan Islam* 7, no. 2 (22 July 2024): 458–74, <https://doi.org/10.31538/nzh.v7i2.4907>; Fajry Fajry, Saipul Annur, and Tutut Handayani, 'Strategi Promosi Prodi Pendidikan Sendratasik Dalam Meningkatkan Jumlah Mahasiswa', *Munaddhomah: Jurnal Manajemen Pendidikan Islam* 5, no. 1 (2024): 51–60, <https://doi.org/10.31538/munaddhomah.v5i1.728>.

²⁵ Hasan Basri and Alamin Abdullah, 'Curriculum Integration Constructs in Integrated Islamic Elementary School', *Tafkir: Interdisciplinary Journal of Islamic Education* 5, no. 1 (6 February 2024): 79–99, <https://doi.org/10.31538/tijie.v5i1.873>; Muhammad Hakim Azizi, Syamsul Bakri, and Siti Choiriyah, 'Implementation of Total Quality Management in the Ministry of Religion-Based Education', *Nidhomul Haq : Jurnal Manajemen Pendidikan Islam* 8, no. 1 (26 March 2023): 125–36, <https://doi.org/10.31538/ndh.v8i1.3067>.

the context of the clove cigarette business, and ensure that existing policies and regulations do not only favor one party, but also protect the interests of all parties involved.

One of the approaches to business law philosophy that might support the implementation of CSR in the cigarette industry is the utilitarianism approach,²⁶ which emphasizes the positive consequences resulting from these actions.²⁷ In this regard, some cigarette companies have tried to reduce the negative impact of smoking on health by launching lower nicotine products and smoking in designated public places.²⁸ While concerns about health impacts remain, this approach can be seen as the company's attempt to benefit consumers more than it harms them. Apart from that, the human rights ethical approach can also be the basis of business law philosophy in supporting the implementation of CSR in the cigarette industry. Starting in 2007, several cigarette companies have agreed to follow stricter work ethics guidelines in producing and marketing their products, including prohibiting child labor and limiting the use of forced labor.²⁹ This approach is expected to provide protection and respect human rights in the cigarette industry supply chain.

Even though these approaches can support the implementation of CSR in the cigarette industry, there are still controversies that arise. Some critics argue that cigarette companies' efforts to implement CSR are simply marketing strategies to maintain and improve their brand image, not due to awareness of their social responsibility.³⁰ In addition, the success of CSR in the cigarette industry must also be evaluated carefully, considering the negative impacts that still exist from their products. Overall, the business law philosophy that supports CSR in the cigarette industry is a complex and controversial challenge. Although there are approaches that may support the implementation of CSR, the health and ethical issues faced by the cigarette industry are still an ongoing debate.³¹ The involvement of various parties including the government, companies and society will be key in determining the direction of this development and increasing the positive impact in the cigarette industry. Tobacco companies have a responsibility to carry out responsible business practices towards their stakeholders, provide fair benefits to the community, prioritize the principles of good governance, and pay attention to environmental and social sustainability.³²

²⁶ Ilham Abbas and Aditya Halim Perdana Kusuma Putra, 'Utilitarianism Perspective on The Use of E-Stamps in Business Practices in Indonesia', *Jurnal IUS Kajian Hukum Dan Keadilan* 12, no. 1 (29 April 2024): 224–36, <https://doi.org/10.29303/ius.v12i1.1513>.

²⁷ Raymond Boudon, *The Origin of Values: Reprint Edition: Sociology and Philosophy of Beliefs*, 2nd ed. (New York: Routledge, 2017), <https://doi.org/10.4324/9781315133645>; Habib Badawi, 'Education Reform in Post-War Japan: An Interdisciplinary Analysis of Policies, Impact, and Historical Context (1945–1952)', *At-Tadzkir: Islamic Education Journal* 3, no. 2 (6 June 2024): 70–82, <https://doi.org/10.59373/attadzkir.v3i2.56>.

²⁸ Martín González-Rozada, Elisa Prieto-Lara, and Guillermo A. Sandoval, 'Effect of Comprehensive Smoke-Free Legislation on the Tourism Industry in Countries of the Caribbean Community', *Revista Panamericana De Salud Publica = Pan American Journal of Public Health* 46 (2022): e146, <https://doi.org/10.26633/RPSP.2022.146>; Fitria Damayanti et al., 'The Excellence of Lecturer HR in Increasing Competition In Research-Based Higher Education Services', *Tafkir: Interdisciplinary Journal of Islamic Education* 4, no. 1 (27 January 2023): 37–57, <https://doi.org/10.31538/tijie.v4i1.292>.

²⁹ Suzanne Y. Zhou, Jonathan D. Liberman, and Evita Ricafort, 'The Impact of the WHO Framework Convention on Tobacco Control in Defending Legal Challenges to Tobacco Control Measures', *Tobacco Control* 28, no. Suppl 2 (June 2019): s113–18, <https://doi.org/10.1136/tobaccocontrol-2018-054329>.

³⁰ Deborah Sy et al., 'Towards Health with Justice: Making the Tobacco Industry Accountable through Administrative Liability', *Tobacco Control*, 26 February 2024, tc-2023-058289, <https://doi.org/10.1136/tc-2023-058289>.

³¹ Benjamin Mason Meier et al., 'Could International Human Rights Obligations Motivate Countries to Implement Tobacco Cessation Support?', *Addiction* 118, no. 3 (2023): 399–406, <https://doi.org/10.1111/add.15990>.

³² Martin Caraher and Sinéad Furey, 'The Corporate Influence on Food Charity and Aid: The "Hunger Industrial Complex" and the Death of Welfare', *Frontiers in Public Health* 10 (19 August 2022), <https://doi.org/10.3389/>

Implementing CSR consistent with these principles will help the cigarette industry to run its business in a sustainable and responsible manner.

Review of Business Law in Cigarette Company CSR Issues

Corporate Social Responsibility (CSR) is a concept that refers to the social responsibility of a company towards the community and environment around it. However, when discussing cigarette company CSR, there are ethical and legal questions that arise regarding the negative impacts resulting from the production and consumption of these products. Viewed from a business law perspective, cigarette companies are considered legal entities that operate within the framework of applicable regulations and laws. As legitimate companies, they have the responsibility to comply with the rules and regulations set by the country in terms of production, marketing, and distribution of their products.³³

In the context of CSR, cigarette companies face an ethical dilemma. Cigarette products are known to have a significant negative impact on public health and the environment.³⁴ Research has shown a link between smoking and various serious diseases such as lung cancer, heart disease and respiratory problems.³⁵ Apart from that, this industry also contributes to environmental pollution through the production of waste produced by cigarette packs and tobacco plantation activities. In the context of business law, cigarette companies are expected to comply with regulations related to marketing, such as complying with age limits for consumers and attaching clear health warnings to cigarette packs.³⁶ Although they meet legal requirements, ethical questions arise regarding whether these efforts are sufficient to keep the public safe and whether their responsibilities include efforts to reduce the health harm and environmental impacts caused by their products.³⁷

As public awareness increases about the negative impacts of cigarette products, ethical pressure on cigarette companies is getting stronger. Several cigarette companies have taken steps to carry out CSR in various ways, such as supporting smoking prevention programs in the community, providing counseling services to smokers who want to quit, and investing in health-related research.³⁸ However, these CSR efforts are sometimes seen as efforts to improve the company's image in society, rather than real actions to minimize the negative impacts of their products. Public

fpubh.2022.950955; Sungkyu Lee and Jinyoung Kim, 'Evolution of Tobacco Products', *Journal of the Korean Medical Association* 63, no. 2 (15 February 2020): 88–95, <https://doi.org/10.5124/jkma.2020.63.2.88>.

³³ Cummings et al., 'Business as Usual Is Not Acceptable'.

³⁴ Zhou, Liberman, and Ricafort, 'The Impact of the WHO Framework Convention on Tobacco Control in Defending Legal Challenges to Tobacco Control Measures'.

³⁵ Arnold H. Levinson, 'Nicotine Sales to Minors: Store-Level Comparison of E-Cigarette Versus Cigarette Violation Rates', *Nicotine & Tobacco Research: Official Journal of the Society for Research on Nicotine and Tobacco* 20, no. 2 (5 January 2018): 267–70, <https://doi.org/10.1093/ntr/ntx065.no.2> (5 January 2018)

³⁶ Amy Ackerman et al., 'Reducing the Density and Number of Tobacco Retailers: Policy Solutions and Legal Issues', *Nicotine & Tobacco Research* 19 (28 April 2016): ntw124, <https://doi.org/10.1093/ntr/ntw124>. *{\i}Nicotine & Tobacco Research* 19 (28 April 2016

³⁷ Coombs, 'Origin Stories in CSR'.

³⁸ Azhariah Rachman et al., 'Enhancing Teacher Performance Through Millennial Teacher Characteristics, Work Culture, and Person-Job Fit Mediated by Employee Engagement', *Nazhruna: Jurnal Pendidikan Islam* 7, no. 2 (31 May 2024): 270–89, <https://doi.org/10.31538/nzh.v7i2.4636>; Djalilah et al., 'Unveiling Success'.

suspicion of the motivation of cigarette companies in carrying out CSR often arises, because they continue to produce and market products that are known to contribute to poor health.³⁹

Corporate Social Responsibility (CSR) of the clove cigarette business is often a hotly debated topic in the context of the legal philosophy of naturalism. According to this philosophy, law is a manifestation of the universe and is based on morals and universal truths. This can be problematic when applied to the clove cigarette business, which is considered by some to be damaging to public health and welfare. In this context, clove cigarette companies may argue that they are practicing CSR by making positive contributions to society, such as creating jobs and paying taxes that are used for infrastructure development and public services. However, these arguments are often deemed insufficient to balance the negative impacts of their products on public health. It should also be recognized that kretek cigarettes are part of Indonesia's culture and history.⁴⁰ In this context, kretek cigarette companies may argue that they contribute to the preservation of national culture and identity. This argument raises the question of how to balance between cultural values and public health, which is a key challenge in applying the legal philosophy of naturalism in this context.

Viewed from the theory of legal compliance, clove cigarette companies are required to comply with various applicable regulations and rules, including in terms of CSR. In Indonesia, Law No. 40 of 2007 on Limited Liability Companies stipulates that companies must run CSR programs as part of their obligations. In addition, Law No. 36 of 2009 on Health also requires tobacco companies to include health warnings on their product packaging. However, in practice, the implementation of CSR by kretek cigarette companies is often polemic. For example, many cigarette companies conduct CSR in the form of funding sports or arts activities, which can be considered as an effort to create a positive image and gain public sympathy. This can be problematic if it is considered a form of covert promotion that contradicts the regulations on cigarette advertising restrictions. The implementation of CSR by clove cigarette companies still needs to be improved. Companies must ensure that their CSR programs actually provide benefits to society and the environment, and not just as a tool to improve the company's image. In addition, there needs to be stricter supervision from the government to ensure company compliance with CSR regulations.

In the context of Stakeholder Theory, all parties involved and influenced by company activities are considered stakeholders. In this case, stakeholders of the clove cigarette industry include not only shareholders, but also workers, consumers, the surrounding community, and the environment. The CSR of the clove cigarette business shows that there are several challenges that must be faced. First, there is a conflict of interest between the company's efforts to achieve profits and the negative impacts caused by their products. Secondly, there is criticism that CSR undertaken by the clove

³⁹ Harold J. Farber et al., 'Tobacco 21: An Important Public Policy to Protect Our Youth', *Annals of the American Thoracic Society* 13, no. 12 (December 2016): 2115–18, <https://doi.org/10.1513/AnnalsATS.201604-253AR>; Smita Pakhale, 'Tobacco 21—An Important Public Policy to Protect Our Youth.', *American Journal of Respiratory and Critical Care Medicine* 194 (1 December 2016): 19–20; Edwin Hadiyan et al., 'The Influence of Religiosity and Profit Margin on Increasing the Quantity of Customers in Sharia Bank', *Dirasah International Journal of Islamic Studies* 2, no. 1 (17 June 2024): 75–86, <https://doi.org/10.59373/drs.v2i1.29>; M. Afif Zamroni, Lisa Purwati, and Shakila Kausar, 'Implementation of Murabahah in Sharia Banks According to the Al-Qur'an Surah Al-Baqarah Verse 275', *Dirasah International Journal of Islamic Studies* 1, no. 2 (10 October 2023): 57–67, <https://doi.org/10.59373/drs.v1i2.5>.

⁴⁰ Ja'far Amirudin et al., 'Implementation of Internal Policy Head of Madrasah In Improving The Quality of Learning', *Kharisma: Jurnal Administrasi Dan Manajemen Pendidikan* 3, no. 1 (17 March 2024): 16–24, <https://doi.org/10.59373/kharisma.v3i1.34>.

cigarette industry is often just a marketing ploy to improve the company's image, rather than a real effort to reduce the negative impact of their products. In a legal context, regulations relating to CSR of the clove cigarette business in Indonesia can be found in Law No. 40 of 2007 on Limited Liability Companies. Article 74 of this law stipulates that companies carrying out business activities in the field of and/or related to natural resources are obliged to carry out social and environmental responsibilities.

In the perspective of Social Law theory, it emphasizes the attachment of law to the social environment and values that exist in society. CSR in the clove cigarette industry can be viewed from two main aspects of Social Law Theory, namely legal norms and social norms. Legal norms refer to regulations made by the government regarding the operations of cigarette companies. In Indonesia, these regulations include the obligation of cigarette companies to include health warnings on product packaging and restrictions on cigarette advertising. Despite complying with legal norms, tobacco companies are often criticized for not paying enough attention to the impact of their products on public health. Social norms relate to how society views tobacco companies and their products. In this case, tobacco companies often conduct CSR as an effort to build a positive image in the eyes of the public. However, these CSR activities are often perceived as an attempt to divert attention from the negative impacts of cigarette products. CSR in the kretek cigarette business shows a conflict between legal and social norms. Although companies have complied with the law, the negative impact of cigarette products on health makes people doubt the company's concern for the social environment. Therefore, there needs to be further efforts to ensure that CSR is not only a tool for image building, but also a form of corporate responsibility for public health.

From a business law perspective, cigarette companies still have an obligation to comply with regulations set by the state. However, in the context of CSR, they are also expected to go beyond their legal obligations and take additional responsibility in minimizing the negative impacts produced by their products.⁴¹ There is a dilemma between legal obligations and ethical responsibilities. Tobacco companies need to seriously consider the negative impacts caused by their products and take greater responsibility in protecting public health and the environment.⁴²

Implications for Further Legal Research

The implications of legal research on Corporate Social Responsibility (CSR) in the cigarette industry have a significant impact on various aspects of law, policy and development of the cigarette industry. Research that shows the negative impact of cigarettes on public health can be the basis for the government to issue stricter regulations regarding the production, marketing and promotion of cigarettes. The implication is that there will be further restrictions on advertising,

⁴¹ Maral Abdollahi, Hao Xu, and Hyejoon Rim, 'Consumer Responses to Corporate Social Responsibility Communication from Stigmatized Industries: E-Cigarettes and Consumers' Use of Persuasion Knowledge', *Journal of Marketing Communications* 30 (8 September 2022): 1–21, <https://doi.org/10.1080/13527266.2022.2118813>;

⁴² Armando Peruga et al., 'Tobacco Control Policies in the 21st Century: Achievements and Open Challenges', *Molecular Oncology* 15, no. 3 (2021): 744–52, <https://doi.org/10.1002/1878-0261.12918>; Nadia Nur Ifani and Asti Putri Kartiwi, 'Leadership in Indonesian Islamic Schools: How Leader Spiritual and Motivational Styles Affect Organizational Citizenship Behavior and Employees' Religiosity', *Nidhomul Haq : Jurnal Manajemen Pendidikan Islam* 9, no. 1 (27 February 2024): 67–78, <https://doi.org/10.31538/ndh.v9i1.4559>; Arifmiboy Arifmiboy, Iltavia Iltavia, and Iswandi Iswandi, 'Full Online Teacher Training Service Scheme on Improving Pedagogical and Professional Competencies', *Nidhomul Haq : Jurnal Manajemen Pendidikan Islam* 9, no. 1 (22 February 2024): 55–66, <https://doi.org/10.31538/ndh.v9i1.4542>. *Molecular Oncology* 15, no. 3 (2021

event sponsorship and the sale of cigarettes to children and teenagers. Legal research that clearly shows the negative impact of smoking on public health can open up opportunities for individuals or groups to file legal claims against cigarette companies. The implication is that cigarette companies will face greater legal and financial risks, such as health compensation lawsuits or compensation claims. Legal research on cigarette CSR that strengthens evidence of the dangers of cigarettes can encourage the government and other institutions to increase consumer protection against the negative impacts of cigarettes, such as requiring clearer health warnings on cigarette packaging, enforcing warning provisions on cigarette advertising, and prohibiting the sale of cigarettes in public places. certain place. These implications show how important legal research is in uncovering the impact and responsibilities of cigarette companies on society. Within a framework of stricter regulations and increased corporate responsibility, legal research on cigarette CSR can play a role in protecting society from the negative impacts of cigarettes and encouraging positive change in the cigarette industry itself

CONCLUSION

Based on the results of the study above, it is known that in the 1992-2024 period there were not many studies that tried to examine the CSR of the Cigarette Industry from various aspects. Relevant data sources show that studies of the cigarette industry still concentrate on aspects of industry dynamics that occur in the upstream industry (tobacco) and downstream industry (cigarettes). Apart from that, health issues are also a topic of considerable interest in studies of cigarette CSR. The main reference source for research comes from the tobacco control journal. The United States is still the country most referred to regarding research on the tobacco and cigarette industry. Meanwhile, Indonesia, which has many large cigarette industries, does not even have enough research to be used as a reference in research from other countries. The keywords most frequently used in research variables are tobacco industry, smoking and human. Meanwhile, the legal ethics aspect itself has not been mentioned much in existing research. From a legal perspective, CSR business from cigarette companies tends to be in a dilemma. There are many philosophical questions that are quite difficult to answer to answer the two sides of the dilemma in implementing cigarette CSR. Therefore, further research can seize this opportunity to complement a comprehensive study of the CSR of the cigarette industry from various legal aspects. In the future, policies on the kretek business or kretek cigarettes in general must consider the interests of the community, especially workers who are one of the most affected parties in the implementation of these policies. In addition, the policy also continues to consider cultural aspects that have grown and developed since the Indonesian nation was founded. Although still considering health aspects and even religious values, the next policy should not harm one of the parties who also have an interest in the sustainability of the clove cigarette business or cigarettes in general.

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