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The Principle of Legal Certainty of CSR Bills in Bankruptcy Law to Achieve the Principle of Justice

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***Abstract*— Corporate Social Responsibility (CSR) is a form of corporate responsibility that uses natural resources for the environment and social. John Elkington packs CSR into three focuses, namely: Good companies do not only pursue mere economic profit (profit) but also have concern for environmental sustainability (planet) and community welfare (Social). CSR is regulated in Law No. 40 of 2007 concerning Limited Liability Companies Article 74 paragraphs (1), (2) (3) regulates the Company must carry out social, environmental responsibilities and these obligations are calculated at the company's expense, and recognize sanctions if not carried out. CSR can be formed with agreements that create payment obligations and debts for the company. Problems that can arise if the company is terminated bankrupt, how is the legal certainty of CSR bills, this is the purpose of this writing, which is to find out the legal certainty of CSR bills in bankruptcy decisions to achieve the principle of justice.**

***Index Terms*— Principle of Legal Certainty, CSR Bill, Principle of Justice.**

I. INTRODUCTION

A good company is profit-oriented, it is also a company that protects the environment and socially, especially companies that explore natural resources (vide Article 74 paragraph (1) and paragraph (2) of the Limited Liability Company Law). The existence of CSR institutions based on their arrangements is financed by the Company and will be subject to sanctions if not implemented (Vide Article 74 paragraph (3) and paragraph (4) of the Limited Liability Company Law). The Company that carries out the orders of the Law on CSR is a company that is responsible for the social and environmental conditions affected by the benefits of the company's business fields.

In addition to abiding by Article 74 of the Limited Liability Company Law, the establishment of a Corporate Social Responsibility (CSR) institution in every business serves the general goal of enhancing the quality of life, which is defined as each community member's capacity to adapt to the social conditions of their immediate surroundings and to take advantage of and preserve the environment, including any changes that may have occurred. Corporate Social Responsibility (CSR) is a crucial method for controlling the expenses and earnings of stakeholders' business activities, both internally (employees, stakeholders, and investors) and externally (general institutions, community members, civil society organizations, and other businesses) (Rudito and Famiola 2019).

Good governance is expected to be sensitive to social responsibility and the environment. The company's profit results by law are also required to be sensitive and responsible for programs to finance the social life of the community and the environment, by incurring costs with the post of costs for CSR. One example is the education and welfare of its employees or the surrounding community affected by the business processes of the Company.

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Therefore, the law also requires that the costs of CSR activities are obligations that must be paid by the company, if not done then a penalty will arise.

The cost burden on the company is an obligation that must be paid by the company, it can also be a debt for the company in its financial calculations. This is because every cost incurred to other parties other than routine expenses from the company, to CSR if followed up with an agreement in each implementation, because it involves the financial expenses of a company. The performance of an agreement will arise rights and obligations. The company carries out obligations for responsibility for CSR and the recipient receives the right to payment of fees within the scope of institutions or individuals with CSR. If the company does not fulfill its obligation to pay the costs that should have been agreed in the CSR agreement, it will cause debt for the company.

The background to the establishment of bankruptcy law is mainly for debt settlement, the principle of debt that can be determined with money is the main one in the bankruptcy process (vide Article 1 point 6 of the Bankruptcy Law and PKPU), because without debt there is no bankruptcy (Subhan 2023). Thus, the costs intended for CSR activities can be categorized as debts in bankruptcy law if the company does not fulfill its payment obligations (default). Therefore, bills within the scope of this CSR institution are also bills of CSR creditors if the company that bears the obligation to pay within the scope of the CSR institution is terminated bankrupt.

The descriptions above are the basis for the author to analyze the position and certainty of CSR creditors in bankruptcy law. First of all is to analyze the meaning and purpose of CSR, second is to analyze the form of CSR bills which are the company's payment obligations as debtors, third is the bankruptcy decision to make CSR institution bills as creditor bills and fourth is to analyze the value of legal certainty as part of the value of justice in CSR bills in bankruptcy law. These four sub-discussions are to find answers to the analysis of the legal certainty of CSR bills if the company is terminated bankrupt, and lead to the value of justice. Based on the background in the introduction and also related to the title presented above, the discussion in this writing is limited to problems, namely: How is the legal certainty of CSR bills if the company is terminated bankrupt?

II. METHOD

This writing uses normative methods, The approach used is a conceptual approach, a statute approach and a case approach, the analysis knife used is the theory of the legal system Kess Schuit, where the elements are idyl, operational and actual (Schuit 2024) as well as using 3 (three) general teachings of Gustav Rabruch, used by the author as a theory of justice, in which the elements are certainty, benefit and justice, (Suci 2024). The resulting conclusion is expected to have prescriptive value in its axyological value, namely for legal science, especially bankruptcy law.

III. ANALYSIS AND DISCUSSION

A. Meaning and Purpose of Corporate Social Responsibility (CSR) Institutions

Legislation frequently refers to corporate responsibility in terms of social and environmental duty; occasionally, business social responsibility, corporate citizenship, and corporate responsibility are also used interchangeably. The aforementioned phrases have the same meaning and are frequently used in relation to the CSR definition. Even though CSR is currently relatively tiny, Indonesia has tight regulations surrounding it (Marnelly 2012). Furthermore, T. Romi Marnely distinguishes between two categories of CSR concepts: those that are wide and those that are confined. In general, CSR and the objective of attaining sustainable economic activity are strongly linked. The sustainability of economic activity involves corporate accountability to the nation, community, and global marketplace in addition to social responsibility. The definition of CSR in the strict sense is provided by a number of laws and professional judgments (Marnelly 2012).

According to T. Romi Marnely, there are three primary ways that people interpret corporate social responsibility (CSR). Firstly, CSR is a voluntary role that a company plays in helping to overcome social and environmental problems; as such, the firm has the freedom to choose whether or not to execute this duty; In addition to becoming an additional institution, according to T. Toprofit, the business donates a portion of its earnings to charitable causes that support environmental restoration and social empowerment. Third, corporate social responsibility (CSR) as a way for businesses to address and lessen the growing environmental and humanitarian issues (Marnelly 2012).

Regulation on Corporate Social Responsibility (CSR) in article 74 of the Limited Liability Company Law, which states that the Company's obligation to carry out social and environmental responsibility with a company budget with compliance and fairness values. If this program is not implemented, the company will get sanctions.

The understanding of this article indicates that Corporate Social Responsibility (CSR) is an obligation for every company. Therefore, this form of obligation to implement CSR is expected to become a culture in every company in conducting its business as a good governance for each company. This is in line with the opinion of Bambang Rudito and Melia Famiola, stating that the rules, norms and knowledge in the corporation are basically the corporate culture itself and the form of culture will be through existing social institutions and apply in the corporation (Rudito 2014).

Some meanings of CSR in T. Romi Marnely's article, which are as follows (Marnelly 2012):

1. UUPM 2007, article 15 Letter B clarified that corporate social responsibility refers to an investment company's ongoing obligation to maintain harmony, balance, and conformity with the local community's values, customs, and environment. The 2007 Law seems to be an attempt to distinguish between environmental and social responsibility, which is why CSR is defined as a company's commitment to sustainable economic development with the goal of enhancing both the environment and the quality of life.
2. Regulation of the State Minister of State-Owned Enterprises Number Per-5 / MBU / 2007 the notion of CSR can be defined in Article 2 of the BUMN Partnership Program with Small Businesses and Community Development Program, which states that SOEs Perum and Persero have an obligation to implement it.
3. The World Business Council for Sustainable Development characterizes this as a company commitment to enhance the quality of life for workers and their families, the local community, and the general public in order to promote sustainable economic development.
4. Kotler & Nance define it as a company commitment to use business practices policies and corporate resources to promote the welfare of the surrounding community.

Palmer in Nur Afifah et al defines CSR as "actions that encourage social activities, beyond the interests of the company required by law (Afifah, Astuti, and Irawan 2021). Ismail Solihin gave an understanding of Corporate Social Responsibility is the company's responsibility for various actions that affect humans, communities, and the environment in general (Sri Ardani and Mahyuni 2020). Ni Ketut Sri Ardani and Luh Putu Mahyuni define CSR as the definition of Corporate Social Responsibility is a suggestion from the company that the main focus is not only profit or profit but the company must pay more attention to social and environmental dimensions that indirectly impact business sustainability (Sri Ardani and Mahyuni 2020).

Some of the descriptions above clearly interpret corporate Social Responsibility (CSR) is about corporate responsibility for social and environmental conditions, because companies that have obtained profits for their business activities ethically and morally must divide their profits to pay more attention to the dimensions that exist in social and environmental conditions. Direct benefits for the Company do not occur but this greatly impacts the sustainability of its business, namely gaining public trust, attracting potential investors. The obligation to implement CSR is expected to become a culture in every company in conducting its business as a good governance for each company

B. The Company cannot be categorized as a debtor in a CSR bill which is a payment obligation

A debtor is an individual or business that consents to rapidly accept funds from another party with the understanding that they would be responsible for repaying the funds eventually. Stated differently, the debtor is in debt to a different party or business. The amount that the debtor is required to pay on a periodic basis, whether or not interest is accrued. Debtors and creditors are two terms that refer to opposing parties in a loan arrangement; this is the primary distinction between the two notions. Financial reporting inconsistencies are another effect of it. The balance statement of the corporation shows that its creditors are listed as liabilities and its debtors as assets (Priharto 2024).

The determination of CSR bills categorized as debtors must be known first in the financial reporting of which CSR companies are included in accounting reporting. According to Zarah Puspitaningtyas in her proceedings article explained that the way of measuring and presenting social costs in financial statements for each company uses different cost accounts. However, in general, what is used is a social cost account which is divided into environmental costs, employee welfare costs, and community costs (Puspitaningtyas 2017).

Measurement and Proceedings of the Economic Series of the 26th National Conference of PKM CSR states that the presentation of social costs in financial statements is important, because: 1) as the responsibility of company management in reporting social activities carried out by stockholders, and 2) as a medium of communication to stakeholders, that the company has implemented CSR programs. Some of the company's reasons for presenting social costs in financial statements include: complying with government regulations on CSR, gaining public trust, attracting potential investors, and so on (Puspitaningtyas 2017).

The presentation of CSR reports is included in social cost accounting reporting. According to Anggraeni Yunita, social accounting is a field of science that seeks to identify, measure, assess and report aspects of social benefits and social costs caused by an entity. Social and environmental accounting was developed to provide decision-useful information to all interested parties including corporate management, shareholders, employees, customers, the general public, and government (Yunita 2010)

Estees defines social accounting as the measuring and reporting, either internally or externally, of data pertaining to an entity's and its operations' effects on society (Yunita 2010). The arranging, measuring, and analysis of the social and economic consequences of governmental and entrepreneurial conduct is the definition of social accounting, according to Siegel and Marcony (Yunita 2010). If we translate the previous sentence loosely, social accounting is described as the measurement and reporting of information on a company's and its operations' impact on the community, either internally or externally (Yunita 2010).

Analysis of some of the writings above, it is known that financial recording in the Company's accounting costs incurred for CSR are social costs that enter the Company's social accounting. Thus, social costs, although they are payment obligations for a company, are not included as corporate debts. This social cost does not fall within the notion of receiving money as a debt from another party in exchange for an obligation to repay the money earned in due course. Although in this case the company as a consequence of such social expenses gains public trust, attracts the interest of potential investors, and so on.

Social costs included in the criteria for CSR institutions vary, including according to Golodets in Totok Mardikanto, which are as follows (Golodets 2018):

1. Good business practices, such as creating companies for the benefit of the community, reducing societal costs associated with business growth, and boosting local job productivity;
2. Personal development: through investing in human capital and providing competitive pay and benefits.
3. Health and safety: establishing and upholding standards for health and safety above and beyond what is mandated by law;
4. Resource conservation and environmental management: by putting necessary initiatives into place to lessen negative environmental impacts;
5. Restructuring social responsibility: assisting local communities in achieving better management and efficient growth;
6. Promote charitable giving and volunteerism: establish a framework for managing successful charitable endeavors, promote individual giving, and assist volunteerism.

Some of the above shows that CSR activities are not related to accounts receivable agreements, but about social activities either agreed in a written agreement with other parties as organizers, or only a form of direct donation, and this in the company's finances is included in social cost accounting. So that companies that carry out CSR activities cannot be called debtors, because companies cannot record these expenses as assets. Social costs in CSR institutions may also be routine costs in the company's financial activities, because the activities of CSR institutions are required by law and if not carried out the company gets sanctions.

Similarly, the implementation of CSR activities indirectly makes companies benefit by gaining public trust, attracting potential investors, and so on. Against this, the company is considered as a company that has complied with the law and is partly responsible for social and environmental conditions. This is in line with Suharto's opinion in Edi Suharto, that is, CSR provides positive benefits to the Company, especially in the long run. In addition to affirming the Company's brand differentiation, CSR also serves as a means for license to operate, both from the government and the community. CSR can also serve as the Company's risk management strategy (Suharto 2020).

This happens because CSR disclosure is a report on responsibility from social, economic and environmental aspects which is the company's effort to establish good relations with external parties. A positive image resulting from CSR actions against external parties will get a positive response from investors to invest in companies that have a good reputation, so improving the quality of CSR disclosure will increase the value of the company (Widyastuti 2021)

Social costs that are required to be financed by the Company (vide Article 74 paragraph (2) of the Limited Liability Company Law), then a bill of social costs for CSR institutions will arise for an activity that has been determined by the company. With respect to companies that carry out cannot be categorized as creditors, but only as parties who carry out responsibilities in social and environmental activities by order of law, then bills for social and environmental activities cannot also be categorized as creditor bills.

This will be a problem when the company is declared bankrupt, then the bills for social and environmental activities that have been carried out and for activities have not been paid by the company. Social fee bills related to CSR cannot be billed to the receivership (vide Article 115 paragraph (1) of Law No. 37 of 2004 concerning

Bankruptcy and Suspension of Debt Payment Obligations, hereinafter referred to as the Bankruptcy Law and PKPU), because the CSR implementing company is not a debtor for CSR, the CSR bill cannot be categorized as a creditor bill if so it will stop the CSR activity program, and have adverse consequences for CSR recipients who have carried out their activities.

C. The Company cannot be categorized as a debtor in a CSR bill which is a payment obligation

"Debtors who have two or more creditors and do not pay in full at least one debt that has fallen due and can be collected, are declared bankrupt by a court decision, either on his own application or on the application of one or more of his creditors," is how article 2 paragraph (1) of the Bankruptcy Law and PKPU regulates bankruptcy decisions. Debt is the central idea of bankruptcy law since without debt, bankruptcy does not exist and cannot be investigated (Subhan 2023). The elements of a bankruptcy application in addition to debt, namely the presence of debtors and creditors, the three elements in bankruptcy must be present to obtain a bankruptcy decision.

Debt settlement is the background to the establishment of bankruptcy law which is stated in the section weighing letter c (consideration) of the Bankruptcy Law and PKPU which states, namely: "that the monetary crisis that occurred in Indonesia has had an unfavorable impact on the national economy, causing difficulties for the business world in resolving receivables to continue its activities". Thus an important factor in bankruptcy law in order to be terminated is the existence of debt elements, debtor elements and creditor elements.

The definition of debtor according to bankruptcy law is regulated in article 1 number 3, namely: "a person who has debts due to agreements or laws that can be collected before the court". Bankruptcy law defines the meaning of debtors from the nature of their debts, not their rights and obligations. While the definition of bankrupt debtors has its own meaning which is regulated in Article 1 number 4 of the Bankruptcy Law and PKPU, namely: "debtors who have been declared bankrupt by court decision". The definition of a bankrupt debtor in bankruptcy law is defined as a result of a court examination that has been terminated bankrupt, no longer from the nature of the debt due to an agreement or due to law. Thus, the meaning of debtor in bankruptcy law is a debtor who has legal certainty due to a court decision. This will affect the receiver's obligation in the duties provided by the Law, namely the obligation to fulfill payments from the assets of the insolvent debtor.

The term "debt" is defined by bankruptcy law in Article 1 Point 6 as follows: obligations that are expressed or can be expressed in the amount of money, either in Indonesian currency or foreign currency, either directly or that will arise in the future or contingent, arising from agreements or laws and that the debtor is required to fulfill, failing which gives creditors the right to collect the debtor's assets in order to satisfy them.

Debt in bankruptcy law is about an "obligation expressed or can be expressed with money", so that the obligation for its fulfillment is defined as an obligation, if the obligation is stated or can be stated with money, then the debtor is obliged to provide its fulfillment either by payment or by guarantee of repayment with his property. The meaning of the word debt is not only limited to an agreement or agreement on accounts receivable, but more broadly, namely from payment obligations.

The principle of the division of structured creditors owned by bankruptcy law is regulated in Article 115 paragraph (1) of the Bankruptcy Law and PKPU which is stated, namely:

(1) All creditors must submit their respective receivables to the receivership accompanied by calculations or other written statements showing the nature and amount of the receivables, accompanied by a letter of evidence or a copy thereof, and a statement of whether or not the creditor has a privilege, lien, fiduciary guarantee, lien, mortgage, collateral right to other property, or right to hold property.

According to M. Hadi Shubhan about the grouping and classification of creditors (structured Creditors) divide into 3 (three) types, namely preferred creditors, separatist creditors, concave creditors (Poesoko, Shubhan, and Suci 2023) Preferred creditors are creditors who are recognized by law and have the right to take precedence. Separatist creditors are recognized creditors for having security rights (fiduciary security rights, liens, liens and mortgages). Conclusive creditors are creditors who have the lowest position in bankruptcy law, are not preferred and do not have collateral rights (Lata & Kumar, 2022).

These three creditors are recognized in bankruptcy law. The position of the social fee bill in CSR if it has not been paid by the company but has been implemented, as a result of being a routine cost, it will cause a new problem if the bill is not paid due to the company being terminated bankrupt, and it will harm the recipient of CSR social costs.

Social fee bills in CSR programs exist because of statutory orders, not because of an employment relationship or receivables debt relationship as is the case with concurrent creditor bills. Nor is it because of the bills of separatist creditors who have a security right that can be paid from their collateral. If analyzed CSR social bills occur due to legal orders, so that these CSR bills can be categorized as preferred creditor bills, such as labor salaries, taxes, curator honors and others that arise due to the law. Therefore, for the sake of fairness for recipients of CSR fee programs from companies if they are terminated bankrupt, it is most correct and in accordance with the regulations in bankruptcy law, the position of CSR social bills is in accordance with the grouping and classification of creditors (structured creditors) including as preferred creditors.

D. The Company cannot be categorized as a debtor in a CSR bill which is a payment obligation

The value of legal certainty is a guarantee of security for justice seekers (justiabelen) in seeking justice. This is because certainty, benefit is part of justice (we must seek justice, but at the same time attend to legal certainty, for itself a component of justice) (Suci 2024). Three general teachings of Gustav Radbruch which by Ivida Dewi Amrih Suci in her book are used as a theory of legal objectives, by the author interpreted that legal certainty is a benchmark of justice, if a dispute has an arrangement that already has legal certainty, then the regulation is in accordance with the value of justice, in addition to the value of benefits (Lata & Kumar, 2021). Therefore, the position of social bills must have legal certainty in the event of a dispute.
Some examples related to companies that have run CSR programs include (Marnelly 2012):

TABLE I. COMPANIES THAT HAVE IMPLEMENTED CSR

Companies	CSR programs
PT Freeport Indonesia	claims to have provided medical services to the Papuan people through modern health clinics and hospitals in Banti and Timika. In the field of education, PT Freeport provides education funding assistance for Papuan students, and collaborates with the Mimika government to rejuvenate school buildings and facilities. In addition, the company also conducts entrepreneurial development programs such as in Comoros and Timika
Pertamina	is active in community economic and social empowerment initiatives, particularly in the areas of environment, health, and education. In terms of education, this BUMN offers reading home construction projects and student grants for grades primary to S2. As this is going on, Pertamina is organizing posyandu development programs, enhancing nutrition for mothers and children, creating pregnancy and lactation guides, and providing a range of trainings to assist public health. In the meanwhile, Pertamina carries out environmental initiatives including the Ciliwung watershed and forest protection in Sangatta, as well as clean-up campaigns and replanting projects;
PT HM Sampoerna	one of the major cigarette companies in the country also provides scholarships for elementary, junior high, high school and university students. In addition to the children of PT HM Sampoerna workers, the scholarships are also given to the general public. In addition, through Sampoerna's child guidance program, the company is involved as a sponsor of environmental conservation and education activities
PT Coca Cola Bottling Indonesia	The Coca-Cola Foundation, which was founded in August 2000, carries out a number of initiatives with an emphasis on the following fields: youth, culture, education, environment, health, SME development, and aiding those affected by natural disasters.
PT Bank Central Asia, Tbk in collaboration with PT Microsoft Indonesia	held IT training for public junior and senior high school teachers in Tanggamus, Lampung. This training is a complement to the provision of assistance in establishing computer laboratories for several junior and senior high schools in Gading Rejo, Tanggamus which is part of activities in the Bakti BCA program
Nokia Mobile Phone Indonesia	has initiated a community development initiative with an emphasis on the environment and educating kids about protecting the natural world. The organization works to safeguard orangutans, one of Indonesia's endangered natural animals, by educating the public and involving youth in conservation initiatives.
PT Timah	in order to carry out its social responsibility, said that it has organized programs aimed at improving the welfare of local communities. The company stated that many of these programs were fairly successful in answering the aspirations of the community including freshwater fish breeding, seaweed farming and assistance for garment producers
Astra Group	through the Dharma Bhakti Astra Foundation, said that they have carried out SME empowerment programs through increasing the competence and capacity of producers. Included in this program are management training, comparative studies, internships, and technical assistance. In addition, Astra group also established Toyota and Astra foundations that provide educational assistance. The foundation then developed several programs such as: awarding scholarships, research funds, sponsoring university scientific activities, translation and donation of engineering books, internship programs and entrepreneurship training in the automotive field
Unilever	The Pepsodent School Initiative persistent effort to educate elementary school students about the value of dental health and the necessity of routine dental visits. In environmental conservation, the Corporate Social Responsibility (CSR) program created a water source conservation program in Brantas River. The goal is to change the way of view and behavior of people along the Brantas River in responding to the river

The examples of programs above if analyzed are social and environmental programs, which can be done directly in one implementation and there are programs that are sustainable and can be annual programs. Like the program carried out by PT HM Sampoerna in the form of sponsorship of conservation activities and environmental education, it is one of the one-off programs, whose payment is also given in one time and it is possible that there are no debt bills. But other sustainable programs such as scholarships, MSMEs, trainings and others that require long-term payments, will cause debt bills for the parties to the activity program company. Therefore, legal protection is provided as legal certainty for program recipients, especially social and environmental programs included in CSR.

The value of legal certainty as a guarantee of security for program recipients if the program company is exposed to legal problems, especially due to bankruptcy decisions, must also be legally protected. In accordance with the 3 (three) general teachings of Gustav Radbruch, that the value of legal certainty is part of justice (Suci 2024). The value of legal certainty can be analyzed by legal concepts. Article 115 paragraph (1) of the Bankruptcy Law and PKPU which regulates the structure of creditors (structured creditors), social bills in fairness must be categorized in which creditor structure, this must know the truth about the position of CSR social bills, in order to create a value of justice as a legal goal.

The programs from the example of some of the programs of the above companies, all on the value of responsibility of the company and by order of law (vide article 74 of the Limited Liability Company Law). In relation to CSR programs is at the behest of the law, the social bill is a bill that must be paid and required by law as well. The social bill for CSR programs required by the law is included in the bill of preferred creditors, namely bills from creditors who have the right to take precedence.

Jerry Hoff states in M Hadi Shubhan that preferred creditors have the priority of their claim, as contrast to secured creditors who have a preference since they made an agreement with the debtor. It goes without saying that the preference issue only arises when there are multiple creditors and insufficient debtor assets to satisfy all of them (a situation known as concursus creditorium). Preferred creditors will be assessed a pro rata portion of the bankruptcy costs and will need to verify their claim with their receiver. Preferred creditors fall into a number of categories: First, creditors with legal precedence. (2) Creditors not accorded statutory precedence. (3) Debtors of Estates (Subhan 2023).

Preferred creditors are those defined by Bankruptcy Law as those who, for legal reasons, are entitled to priority over the payment of their receivables; they include holders of privileges, retention rights, and other legally guaranteed and controlled rights. Priority rights are those that belong to preferred creditors. The privilege is defined as "anything that by law is given to a debtor so that the level is higher than that of other receivables, solely based on the nature of the receivable" under Article 1134 of the Civil Code (Ananda 2022).

J. Satrio in Ananda mentions that from the formulation in Article 1134 of the Indonesian Civil Code, it appears that privileges are granted by law, hence the meaning: Certain receivables mentioned in the Law, automatically have a precedence position. This privilege is accesoir and cannot stand alone. It is further stated that the parties cannot promise a privilege, which means to promise that the bills arising from the agreement they close contain privileges. All privileges are limited by law and people are not even allowed to extend them by way of interpretation of engagements or bills, which are not expressly in the law, declared to be privileged billing rights (Ananda 2022).

Based on the above analysis, the CSR bill, which is a social cost that must be paid if owed, must be determined as a bill of privilege rights which is a bill of rights of preferred creditors, because this right is given by law which must take precedence over the rights of other creditors. CSR program bills are not widely discussed in bankruptcy law, but due to the importance of legal certainty value to this bill, in the future regarding CSR bills in the form of social and environmental bills that are indispensable in social and environmental activities, as well as the law has ordered, this CSR bill must be taken into account in bankruptcy law if the CSR program company is terminated bankrupt. Therefore, bankruptcy law in the bankruptcy process and PKPU places the position of CSR bills as preferred creditor bills for the value of legal certainty in achieving the value of justice.

IV. CONCLUSION

Corporate Social Responsibility (CSR) is a program mandated by law as corporate responsibility in the social and environmental fields, especially for companies that do business in the field of natural resources (Vide Article 74 of the Limited Liability Company Law). Any costs incurred by the company in financial records are categorized as social costs. Every implementation of the program will cause a bill either paid in cash or payable. The bill for CSR fees varies depending on the programs provided by the Company either directly or through other institutions. Bankruptcy rulings can also result in outstanding bills (vide Article 115 paragraph (1) of the Bankruptcy Law and PKPU) on CSR activities. The principle of legal certainty of CSR bills in bankruptcy law to achieve the principle of justice must place CSR bills as preferred creditor bills (preferred creditor bills).

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