

## **CHAPTER V CONCLUSION AND RECOMMENDATION**

### **A. Conclusion**

The implementation of CSR by companies is based on the Local Regulation of the Special Region of Yogyakarta No. 06 of 2016 on the Implementation of Corporate Social and Environmental Responsibility in the City of Yogyakarta, based on the data which obtained and can be concluded that:

First, the implementation of the CSR program of PT. Mowilex Yogyakarta Branch has not fully referred to the Local Regulation of the Special Region of Yogyakarta No. 06 of 2016 on the Implementation of Corporate Social and Environmental Responsibility in the City of Yogyakarta, but based on its initiative and still guided by central government regulations. This is due to the lack of socialization from the party of the Local Government to companies that have the Legal Entity in the Special Region of Yogyakarta.

Second, The implementation of the CSR program of Bank BPD Syariah DIY has not fully referred to the Local Regulation of the Special Region of Yogyakarta No. 06 of 2016 on the Implementation of Corporate Social and Environmental Responsibility in the City of Yogyakarta but based on the Government Regulation No. 47 of 2012 on Social and Environmental Responsibility, so that the implementation is less synchronized with the Local Regulation of the Special Region of Yogyakarta No. 06 of 2016. This is due

to the lack of socialization from the Local Government to companies which have Legal Entity in the Special Region of Yogyakarta.

## **B. Recommendation**

1. The local government of the Special Region of Yogyakarta need to continuously provide socialisation of the Local Regulation of the Special Region of Yogyakarta No. 6 of 2016, by re-registering companies with has a legal entity in the Special Region of Yogyakarta for being able to enter the TSLP Forum.
2. The existence of supervision from the Local Government must exist, so the CSR program of the company's is in accordance or line with the development programs of the Local Government of the Special Region of Yogyakarta.
3. For the community, it is advisable to participate in a company that has carried out its social responsibilities. The society can provide criticism to companies regarding the inconsistency in the implementation of social responsibility with the Local Regulation of the Special Region of Yogyakarta No. 6 of 2016