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Zaid Zaid Muhammadiyah University of Yogyakarta, Indonesia, zaidrusdianto@gmail.com

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AN OVERVIEW OF THE REGULATIONS OF CORPORATE SOCIAL RESPONSIBILITY (CSR) LABELLED PRODUCT

Zaid*

* Universitas Muhammadiyah Yogyakarta, Indonesia

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Abstract

Over the last five years, Indonesia has experienced an emergency of illegal products. Most of them are imported products that do not have adequate labeling standards which can adversely affect both domestic or national trade and stakeholders. On the other hand, product labels are one of the most effective ways to detect the legality, safety, and warranty of a product. This article aims to explore and analyze how the role of product labels can protect and cover social interests. In addition, this research also tries to observe how ethics and laws or regulations regulate product labels to provide a moral foundation and legal certainty and ensure that all interests are maintained. The findings of this study imply that product labeling is a must in an ethical review as well as a legal obligation to achieve a fair trade by safeguarding and ensuring the interests of stakeholders. The scope of the law and social responsibility from product labels is not only for humans which includes the protection of social or consumer welfare but also includes protection for animals which includes the protection of the environment and protection for animals which includes the protection of the environment and protection for animals which includes the protection of animals' welfare.

Keywords: corporate social responsibility, product labeling, consumer protection, environmental protection, animal protection

Abstrak

Selama lima tahun terakhir, Indonesia mengalami keadaan darurat produk ilegal. Sebagian besar merupakan produk impor yang tidak memiliki standar pelabelan yang memadai sehingga dapat merugikan perdagangan baik domestik ataupun nasional serta pemangku kepentingan lainnya. Di sisi lain, label produk adalah salah satu cara paling efektif untuk mendeteksi legalitas, keamanan, dan garansi suatu produk. Artikel ini bertujuan untuk menggali dan menganalisis bagaimana peran label produk dapat melindungi dan menutupi kepentingan sosial. Selain itu, penelitian ini juga mencoba mengamati bagaimana etika dan peraturan perundang-undangan mengatur label produk untuk memberikan landasan moral dan kepastian hukum serta memastikan bahwa semua kepentingan tetap terjaga. Temuan penelitian ini menyiratkan bahwa pelabelan produk adalah suatu keharusan dalam tinjauan etis serta kewajiban hukum untuk mencapai perdagangan yang adil dengan menjaga dan memastikan kepentingan para pemangku kepentingan. Cakupan hukum dan tanggung jawab sosial datu konsumen tetapi juga mencakup pelindungan lingkungan, hingga hewan yang meliputi perlindungan kesejahteraan hewan.

Kata kunci: tanggung jawab sosial perusahaan, pelabelan produk, perlindungan konsumen, perlindungan lingkungan, perlindungan hewan

I. INTRODUCTION

Indonesia is experiencing an emergency for illegal products, which are dominated by imported products, with many products that do not have appropriate labeling standards.¹ Case by case continues to be found and is increasing.² Moreover, along with the rapid development of technology. Where everything can be searched, sold, and obtained online, the circulation of illegal products that can endanger users is increasingly circulating and increasingly difficult to contain. Apart from the government, the community also plays an important role in preventing the trafficking of this illegal product which is increasingly troubling. And this is where the role of product labels is very important.

Product labels are one way to detect whether a product is legal or not. Often illegal products do not have adequate labeling standards. In addition, product labels can also be a source of information about products that are used as objects by consumers to identify the products they will buy so that consumers can find out whether the product is safe and suitable for themselves or not.³ However, product labels are nowadays no longer considered solely a legal responsibility but have also become an ethical responsibility in the global world. Product labels that contain moral and ethical values are increasingly becoming an important issue and are of concern to certain aspects from the way the product is produced to the benefits when the product is purchased.⁴

Product labels are now not only considered for the sole purpose of protecting consumers. However, the view of the literature has broadened to Corporate Social Responsibility (CSR).⁵ This is because CSR itself refers to an approach that involves four ethical principles, including legal, economic, ethical, and social responsibility.⁶ And product labeling shows consumers that they meet established the four CSR ethical principles.⁷

However, it is important to note that product labeling can be either voluntary or mandatory. Even though many viewpoints exist on the value of product labels and what types of information should be mandatory or voluntary on product labels,⁸ manufacturers frequently offer information on their labels beyond required. Thus, policies are needed to prevent abuse, fraud, lies, and other negative things that can

¹ Dzulfiqar Fathur Rahman, "Concerns Raised over Safety, Quality of Food Sold Online - Business - The Jakarta Post," 2020, https://www.thejakartapost.com/news/2020/09/15/concerns-raised-over-safety-quality-of-food-sold-online.html.

² Maria Elena, "Bea Cukai Catat Temuan Barang Ilegal Naik Signifikan Di Tengah Pandemi, Capai Rp12,5 Triliun," August 26, 2021, https://ekonomi.bisnis.com/read/20210826/9/1434335/bea-cukai-catat-temuan-barang-ilegal-naik-signifikan-di-tengah-pandemi-capai-rp125-triliun.

³ Søren Askegaard et al., "Moralities in Food and Health Research," *Journal of Marketing Management* 30, no. 17–18 (December 1, 2014): 1800–1832, https://doi.org/10.1080/0267257X.2014.959034.

⁴ Jens Hainmueller, Michael J. Hiscox, and Sandra Sequeira, "Consumer Demand for Fair Trade: Evidence from a Multistore Field Experiment," *Review of Economics and Statistics* 97, no. 2 (May 1, 2015): 242–56, https://doi.org/10.1162/REST_a_00467.

⁵ Fabrice Etile and Sabrina Teyssier, "Corporate and Consumer Social Responsibilities: Label Regulations in the Lab," in *European Association of Agricultural Economists (EAAE) International Congress*, 2011, 1–12, https://doi.org/10.22004/AG.ECON.120399.

⁶ Archie B. Carroll, "A Three-Dimensional Conceptual Model of Corporate Performance," *The Academy of Management Review* 4, no. 4 (October 1979): 497, https://doi.org/10.2307/257850.

⁷ Wayne Visser et al., *The A To Z Of Corporate Social Responsibility Revised And Updated Edition* (West Sussex: John Wiley & Sons Ltd, 2010).

⁸ Gert W. Meijer et al., "Towards Effective Labelling of Foods. An International Perspective on Safety and Nutrition," *Trends in Food Science & Technology* 118 (December 1, 2021): 45–56, https://doi.org/10.1016/J.TIFS.2021.09.003.

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endanger stakeholders.⁹ This is also recognized and realized by many countries. Accordingly, considerable governments around the world have adopted rules to encourage the use of standard, truthful, and informative product labeling systems.¹⁰

In America, for example, through the Food and Drug Administration (FDA) product labeling is generally regulated in The United States Federal Food, Drug, and Cosmetic Act (FD&C Act). Meanwhile, in the European Union, product labeling is also regulated in Regulation (EU) No 1169/2011. Then what about Indonesia? This is the concern and purpose of this study which seeks to investigate and analyze how Indonesian law regulates product labeling and its role in protecting social interests. Then, this study also tries to observe how ethics and laws and regulations regulate product labeling to provide a moral basis and legal certainty and ensure that all interests can be defended.

II. PRODUCT LABELS IN LEGAL REVIEW

The regulation of labeling is one of the hottest topics and has taken center stage in law and legislation.¹¹ Labels in general can be defined as writing down or attaching information to something. Thus, Labels can be considered as any expressions added to an item to provide information about it.¹² Referring to Law Number 18 of 2012 on Food, Law Number 7 of 2014 on Trade, Law Number 11 of 2020 on Job Creation, Government Regulation Number 69 of 1999 on Food Labels and Advertisements, and Regulation of the Minister of Trade Number 73 / M-DAG / PER / 9/2015 of 2015 on the Obligation to Include Labels in Indonesian on Goods, it can be concluded that labels are any information that contains information about products, business actors and others in the form of images, writing, a combination of both, or other forms attached to, inserted into, affixed, printed or attached to, or constituting part of product packaging. The inclusion or addition of labels on, into, and/or on the packaging of products to be circulated for domestic trading is an obligation that must be fulfilled by anyone, either individuals or business actors ranging from importers from abroad, as domestic producers, to traders. Collectors.¹³

Product labels that are bought and sold in Indonesia must adhere to the national labeling standards as stipulated in statutory regulations and other related regulations. because incorrect and non-standard labeling has been ranked as the main cause of food recalls and import refusals in many countries.¹⁴ Meanwhile in Indonesia, it can be ranked as an illegal practice that can cause sanctions, and be exported from the territory of the Republic of Indonesia until they are destroyed based on Article 102 of

⁹ Sarah J. Helyar et al., "Fish Product Mislabelling: Failings of Traceability in the Production Chain and Implications for Illegal, Unreported and Unregulated (IUU) Fishing," ed. Konstantinos I. Stergiou, *PLoS ONE* 9, no. 6 (June 12, 2014): e98691, https://doi.org/10.1371/journal.pone.0098691.

¹⁰ Corinna Hawkes, "Government and Voluntary Policies on Nutrition Labelling: A Global Overview," *Innovations in Food Labelling*, January 1, 2010, 37–58, https://doi.org/10.1533/9781845697594.37.

¹¹ Lorenzo Bairati, "Legal Culture and Food Culture in Labelling Regulation: An EU/US Comparative Analysis," *Global Jurist* (De Gruyter, April 1, 2020), https://doi.org/10.1515/gj-2019-0055.

¹² Fabio Parasecoli, *Knowing Where It Comes From: Labeling Traditional Foods to Compete in a Global Market* (Iowa: University of Iowa Press, 2017).

¹³ Article 2 of "Regulation of the Minister of Trade Number 73 / M-DAG / PER / 9/2015 of 2015 on the Obligation to Include Labels in Indonesian on Goods" (2015); Article 2 of "Government Regulation Number 69 of 1999 on Food Labels and Advertisements" (1999); Article 97 of "Law Number 18 of 2012 on Food" (2012).

¹⁴ Neil D Fortin, *Food Regulation: Law, Science, Policy, and Practice,* Second (New Jersey: New Jersey: John Wiley & Sons, 2016).

Law Number 18 of 2012. As a result, Labels should contain all required items as much as possible. entering all complete items will result in better performance than a label that has a specific item omitted.¹⁵

Although, the label on the product should ideally contain the most relevant and necessary information ¹⁶ provided that it must be true, honest, clear, and easy to understand as stated in the Article 7 letter b of "Law Number 8 of 1999 on Consumer Protection" (1999), and Article 5 of Regulation of the Minister of Trade Number 73 / M-DAG / PER / 9/2015 of 2015 on the Obligation to Include Labels in Indonesian on Goods.

In addition, there is the most basic thing in labeling that cannot be missed, namely the use of language where every product sold and distributed in Indonesia must use Bahasa Indonesia under the provisions of Article 39 of Presidential Regulation Number 63 of 2019 on the Use of Bahasa Indonesia, Article 46 of Law Number 11 of 2020 on Job Creation, and also Article 37 of "Law Number 24 of 2009 on the Flag, Language, and National Emblem and the National Anthem".

This obligation will result in criminal penalties with imprisonment of up to 5 (five) years or a maximum fine of Rp.10,000,000,000.00 (ten billion rupiahs) if it is violated per Article 46 of Law Number 11 of 2020 on Job Creation which has amended the provisions in Article 104 (1) Law 7 of 2014 on Trade. however, it does not mean that the label on a product must be in Indonesian as a whole. Involving or including a foreign language or regional language is still allowed in law under two conditions. First, as a complement only (which means it is used as needed)¹⁷ while the second, if it does not exist or cannot be created or an equivalent is found.¹⁸

III.CORPORATE SOCIAL RESPONSIBILITY (CSR) LABELLED PRODUCT

CSR practice implies that stakeholders are interested in obtaining information about the company's strategy and behavior to evaluate its impact and influence on the equilibrium of society and the environment.¹⁹ So far, however, companies have for a long time only disclosed detailed information to their shareholders because of certain interests, whereas disclosing detailed information to consumers is a relatively new phenomenon.²⁰ At present, all elements of society even the government ask

¹⁵ Michael S. Wogalter and Michael J. Kalsher, "Product Label List Format: Effects of Item Arrangement and Completeness on Comparison Time and Accuracy," in *Proceedings of the Human Factors and Ergonomics Society*, vol. 1 (Human Factors and Ergonomics Society, Inc., 1994), 389–93, https://doi. org/10.1177/154193129403800508.

¹⁶ Janus Sidabalok, *Hukum Perdagangan (Perdagangan Nasional Dan Perdagangan Internasional)* (Medan: Medan: Yayasan Kita Menulis, 2020).

¹⁷ Article 39 (5) of "Presidential Regulation Number 63 of 2019 on the Use of Bahasa Indonesia" (2019).

¹⁸ Article 3 (2) of Regulation of the Minister of Trade Number 73 / M-DAG / PER / 9/2015 of 2015 on the Obligation to Include Labels in Indonesian on Goods; Further discussion can refer to Zaid Zaid, Anggraeni Pratama Indrianto, and Fathir Arya Dimas, "The Obligation to Use Bahasa Indonesia in National Trade: A Juridical Review," *International Journal of Social Science and Business* 5, no. 3 (July 18, 2021): 354–60, https://doi.org/10.23887/IJSSB.V513.37146.

¹⁹ Francesco Caputo, "Towards a Holistic View of Corporate Social Responsibility. The Antecedent Role of Information Asymmetry and Cognitive Distance," *Kybernetes* ahead-of-print, no. ahead-of-print (September 10, 2020), https://doi.org/10.1108/K-01-2020-0057.

²⁰ Guido Berens and Wybe T. Popma, "Creating Consumer Confidence in Csr Communications," *Critical Studies on Corporate Responsibility, Governance and Sustainability* 6 (July 29, 2014): 383–403, https://doi. org/10.1108/S2043-9059(2014)000006004.

companies to provide open and well-proven explanations of how they operate, what impact they have on society, and how they minimize negative impacts on nature and living things and save rare natural resources.²¹ And the label is the best means for producers to answer these requests.²²

CSR is a multidimensional concept that includes progressive activities regarding corporate involvement in the social domain.²³ Thus, the implementation of CSR to external stakeholders is a key factor in corporate accountability and value chains.²⁴ Because CSR has two important roles namely as a means to achieve superior social and/or environmental performance and is used as a heuristic by consumers.²⁵ So that although most consumers have good thoughts and feeling about socially responsible companies, to benefit from CSR efforts, effective, potent, and clear CSR communication is important.²⁶ Because people often do not understand what CSR really means.²⁷

From a CSR perspective, corporate responsibility is closely related to and inseparable from the combination of products offered, one of which is the product label.²⁸ As each product is rated for each positioning claim described on the label and linked to the CSR theme.²⁹ So the product label is the only instrument that can be applied by consumers to get information about ethics and environmental considerations.³⁰ Theoretically, applying product labels that exhibit environmental, health, or social benefits (hereinafter referred to as "labels") balances the information asymmetry between producers (who know a lot) and consumers (who know relatively little). And when products with labels that denote social and environmental benefits are offered to consumers, they are willing to pay more.³¹

²⁵ Isabel Carrero and Carmen Valor, "CSR-Labelled Products in Retailers' Assortment: A Comparative Study of British and Spanish Retailers," *International Journal of Retail and Distribution Management* 40, no. 8 (June 15, 2012): 629–52, https://doi.org/10.1108/09590551211245425.

²⁶ Jordy F. Gosselt, Thomas van Rompay, and Laura Haske, "Won't Get Fooled Again: The Effects of Internal and External CSR ECO-Labeling," *Journal of Business Ethics* 155, no. 2 (March 20, 2019): 413–24, https://doi.org/10.1007/s10551-017-3512-8.

²⁷ Denni Arli et al., "Perceptions of Corporate Social Responsibility Among Indonesian College Students," *Journal of Asia-Pacific Business* 15, no. 3 (July 3, 2014): 231–59, https://doi.org/10.1080/105992 31.2014.934634.

²⁸ Hanna Schramm-Klein, Dirk Morschett, and Bernhard Swoboda, "Retailer Corporate Social Responsibility: Shedding Light on CSR's Impact on Profit of Intermediaries in Marketing Channels," ed. Dr. Anne Wiese, Associate Professor Ste, *International Journal of Retail and Distribution Management* 43, no. 4–5 (May 11, 2015): 403–31, https://doi.org/10.1108/IJRDM-04-2014-0041.

²⁹ Diogo Souza-Monteiro and Neal Hooker, "Comparing UK Food Retailers Corporate Social Responsibility Strategies," *British Food Journal* 119, no. 3 (March 6, 2017): 658–75, https://doi.org/10.1108/BFJ-04-2016-0152.

³⁰ Luna Santos-Roldán, Beatriz Palacios-Florencio, and Juan Manuel Berbel-Pineda, "The Textile Products Labelling Analysis and Requirements," *Fashion and Textiles* (Springer, December 1, 2020), https://doi. org/10.1186/s40691-019-0202-4.

³¹ Robert H.W. Boyer et al., "Product Labels for the Circular Economy: Are Customers Willing to Pay for Circular?," *Sustainable Production and Consumption* 27 (July 1, 2021): 61–71, https://doi.org/10.1016/j. spc.2020.10.010.

²¹ Sari Forsman-Hugg et al., "Key CSR Dimensions for the Food Chain," ed. Martin Hingley, *British Food Journal* 115, no. 1 (January 18, 2013): 30–46, https://doi.org/10.1108/00070701311289867.

²² Haley Swartz, "The Ethics of Labeling Food Safety Risks," *Food Ethics* 2, no. 2–3 (May 5, 2019): 127–37, https://doi.org/10.1007/s41055-019-00035-7.

²³ Maria Jose Murcia, "Progressive and Rational CSR as Catalysts of New Product Introductions," *Journal of Business Ethics*, September 26, 2020, https://doi.org/10.1007/s10551-020-04625-y.

²⁴ Christofer Skaar and Annik Magerholm Fet, "Accountability in the Value Chain: From Environmental Product Declaration (EPD) to CSR Product Declaration," *Corporate Social Responsibility and Environmental Management* 19, no. 4 (July 2012): 228–39, https://doi.org/10.1002/csr.275.

So nowadays, consumer organizations have been working on the idea of ecological or ethical labeling, as a basis for consumers to ensure that products are produced in a socially responsible manner. This social responsibility does not only cover humans, but animals and plants, and other living things as a whole have become new stakeholders in CSR.³² So that the scope of social responsibilities includes the planet (related to the environment), "humans (welfare and social justice or consumers) or animals (animal welfare).³³ Therefore in this study, the discussion regarding product labels is not only limited to consumer protection but also must aim to protect the environment and animals.

IV. THE REGULATION AND CSR LABELLED PRODUCT

A. The Regulation and CSR Labelled Product on Consumer Protection

The question that has been asked since the 1960s is "Do consumers have the right to information, as well as the right not to be deceived?" If so, then labels are the most effective and efficient means. Because the use of labels on product information may be relatively cheaper.³⁴ This allows product information in the form of labels to be the most economical and at least more reliable type of consumer protection.³⁵ But the next question will arise "will the label really have a positive impact on consumers?"³⁶

Product labeling related to the fulfillment and protection of consumer interests has become a point of attention and focus of CSR discussions recently.³⁷ The United States (US), even since 2016, has enforced the National Biotechnology Food Disclosure Standard, which reflects the US government's determination to protect the interests, rights, and food safety of consumers, and urges other countries and regions to revise their regulations on food labeling.³⁸

In Indonesian laws and regulations, every product sold and circulating in Indonesia (both local and imported products) must prioritize and aim to promote and protect the interests of consumers by providing information about various product attributes and product contents that ensure security, safety, and health for consumers.³⁹ Thus, obtaining valid (products) information has become consumers' right.⁴⁰ To ensure

³² Jacob Dahl Rendtorff and Jacob Dahl Rendtorff, "The Principle of Responsibility: Rethinking CSR as SDG Management," in *Philosophy of Management and Sustainability: Rethinking Business Ethics and Social Responsibility in Sustainable Development* (Emerald Publishing Limited, 2019), 205–20, https://doi. org/10.1108/978-1-78973-453-920191016.

³³ Carrero and Valor, "CSR-Labelled Products in Retailers' Assortment: A Comparative Study of British and Spanish Retailers."

³⁴ Cass R. Sunstein, "Viewpoint: Are Food Labels Good?," *Food Policy*, October 2020, 101984, https://doi.org/10.1016/j.foodpol.2020.101984.

³⁵ Louis L. Stern, ^a Consumer Protection Via Increased Information ," *Journal of Marketing* 31, no. 2 (April 2, 1967): 48–52, https://doi.org/10.1177/002224296703100210.

³⁶ Olivier Bonroy and Christos Constantatos, "On the Economics of Labels: How Their Introduction Affects the Functioning of Markets and the Welfare of All Participants," *American Journal of Agricultural Economics* 97, no. 1 (January 1, 2015): 239–59, https://doi.org/10.1093/ajae/aau088.

³⁷ Alwyn Lim and Shawn Pope, "Three Types of Organizational Boundary Spanning: Predicting CSR Policy Extensiveness among Global Consumer Products Companies," *Business Ethics* 29, no. 3 (July 1, 2020): 451–70, https://doi.org/10.1111/beer.12266.

³⁸ Jintao Zhan et al., "Designing Enhanced Labeling Information to Increase Consumer Willingness to Pay for Genetically Modified Foods," *British Food Journal* 123, no. 1 (January 4, 2021): 405–18, https://doi. org/10.1108/BFJ-08-2019-0637/FULL/XML.

³⁹ Specifically regulated in "Government Regulation Number 86 of 2019 on Food Safety" (2019).

⁴⁰ Charlotte Walker-Said and John Dunham Kelly, Corporate Social Responsibility? Human Rights in the

that, every product bought and sold in the country must contain information related to the product.

Information is a key category in the modern consumer. Information is always the basis for the decision-making process, starting from the preparation stage until the making, to achieving predetermined goals, information is a special item that also can meet the needs of certain consumers. Because consumers frequently acquire information about a product before and after purchasing it, product packaging serves not only as a means of communication but also as a prominent external source of information. The informative role of packaging is becoming prominently important as it reaches every consumer, is present at critical moments of a consumer's purchase and usage experience, and is often the first and only marketing tool that consumers encounter before buying.⁴¹

Article 5 letter (a) of Law Number 8 of 1999 on Consumer Protection states that information related to products is needed by consumers to read and follow all forms of instructions (use, use, and utilization) of the product for safety and security of consumers. So that the information listed on the label not only has to meet certain requirements but precisely the most important thing is that it must include content that is required by law to meet consumer safety, safety, and health standards. So that "providing true, clear and honest information regarding the condition and guarantee of goods and/or services as well as providing an explanation of the use, repair and maintenance" is a must as in Article 7 letter b of Law Number 8 of 1999 on Consumer Protection. Because any information is correct, it is clear, and being honest about the condition and guarantee of goods and/or services is the right of consumers as in Article 4 letter c of Law Number 8 of 1999 on Consumer Protection.

And one form of information about a product is a product label which is also an element to ensure product safety.⁴² This is because the label acts as a "messenger" for consumers where every piece of information on the label plays a notable role in conveying product safety and quality standards.⁴³ Apart from that, it also plays an important and notable role in consumers' decisions to make the right choice when they are concerned about the hidden attributes of a product and has the potential to improve well-being.⁴⁴

The need for labeling is increasing when it is related to products that are consumer goods in the form of food, agricultural products, cosmetics to medicines. So usually the use of the label is increasingly complex. Considering that consumers decide whether to buy products that can pose a safety and health risk every day, and consumers do not fully know the information related to the product and its risks, the government has an interest in intervening in the form of policies or regulations to ensure that all

New Global Economy (Chicago: The University of Chicago Press, 2015).

⁴¹ Krisztina R. Dörnyei and Tamás Gyulavári, "Why Do Not You Read the Label? - An Integrated Framework of Consumer Label Information Search," *International Journal of Consumer Studies* 40, no. 1 (January 1, 2016): 92–100, https://doi.org/10.1111/ijcs.12218.

⁴² Joanna Wyrwa and Anetta Barska, "Packaging as a Source of Information about Food Products," in *Procedia Engineering*, vol. 182 (Elsevier Ltd, 2017), 770–79, https://doi.org/10.1016/j.proeng.2017.03.199.

⁴³ Christopher L. Newman et al., "Twenty Years of Country-of-Origin Food Labeling Research: A Review of the Literature and Implications for Food Marketing Systems," *Journal of Macromarketing* 34, no. 4 (December 20, 2014): 505–19, https://doi.org/10.1177/0276146714529306.

⁴⁴ Soham Baksi and Pinaki Bose, "Credence Goods, Efficient Labelling Policies, and Regulatory Enforcement," *Environmental and Resource Economics* 37, no. 2 (June 25, 2007): 411–30, https://doi.org/10.1007/ s10640-006-9032-0.

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products circulating and traded in Indonesia have completed the standardized label and appropriate standards for the fulfillment of adequate information for consumers.⁴⁵

The government and related institutions, in this case, have issued several regulations and laws related to product labeling to ensure safety and security for consumers. For food labeling, the Government has issued Law Number 18 of 2012 on Food and Government Regulation Number 69 of 1999 on Food Labels and Advertisements. As applied to food safety labeling, government regulators require food manufacturers to provide specific information in statements on food packaging labels that will prevent consumer harm and protect public health.⁴⁶

And anyone who consciously sells or trades Food that is not under Food Safety and Quality of Food listed in the Food Packaging label as intended in Article 89 which results in human health problems will be punished with imprisonment of 2 (two) years or a maximum fine of Rp. 4,000,000,000.00 (four billion rupiahs) as in Article 64 Number 20 of Law Number 11 of 2020 on Job Creation which has replaced the provisions of Article 141 of Law Number 18 of 2012. In addition, The Indonesian Food and Drug Authority (Indonesian FDA) has also issued several regulations relating to the labeling of several products as shown in table 1.

Types of products	Regulation
Cosmetics	Regulation Of the Head Of the Drugs and Food Control Agency Of The Republic Of Indonesia Number 19 of 2015 on Technical Requirements for Cosmetics to provide guidelines and regulations
Drugs and Foods	Regulation Of the Head Of the Drugs and Food Control Agency Of The Republic Of Indonesia Number 30 of 2017 on Supervision of the Importation of Drugs and Food into the Territory of Indonesia Regulation Of the Head Of the Drugs and Food Control Agency Of The Republic Of Indonesia Number 33 of 2018 on the Implementation of 2D Barcodes in Food and Drug Control
Processed Foods	Regulation Of the Head Of the Drugs and Food Control Agency Of The Republic Of Indonesia Number 31 of 2018 on Processed Food Labels Regulation Of the Head Of the Drugs and Food Control Agency Of The Republic Of Indonesia Number 22 of 2019 on Nutritional Value Information On Processed Food Labels

Table 1. Product labels regulated by the Indonesian FDA

After all that has been done by the government in regulating and maintaining legal certainty to protect the interests of consumers, the rest of the consumers are increasingly dependent on the industry and expect the industry to place their interests and rights first in every product produced.⁴⁷ For customer-oriented companies, of

⁴⁵ Maria Arbatskaya and Maria Vyshnya Aslam, "Liability or Labeling? Regulating Product Risks with Costly Consumer Attention," *Journal of Economic Behavior and Organization* 154 (October 1, 2018): 238– 52, https://doi.org/10.1016/j.jebo.2018.08.016.

⁴⁶ Swartz, "The Ethics of Labeling Food Safety Risks."

⁴⁷ Ralph Early, "Food Ethics: A Decision Making Tool for the Food Industry?," International Journal of

course, will consider the code of ethics and quality of labeling to maintain their image and reputation.⁴⁸

It's just that, in light of the current situation, in which many deceptions and violations are still committed by manufacturers in Indonesia despite the existence of regulations governing them,⁴⁹ the general public as consumers can and should exercise oversight over goods and/or services that are available on the market. And, if a problem is discovered, the public can report it to non-governmental groups that specialize in consumer protection, as well as to the Minister and/or the technical minister. It is possible to disclose to the general public the results of community-based surveillance. Law Number 8 of 1999 on consumer protection, as provided in Article 30, ensures that all of these rights are protected.

B. The Regulation and CSR Labelled Product on Environmental Protection

Nowadays, the modern concept of CSR states that the valuation of industrial companies is no longer measured not only by the extent to which the company achieves financial benefits alone but also because such organizations have become legal entities treated as citizens with direct social influence on society and the environment.⁵⁰ However, from the producer's point of view, they still find it difficult to act in an environmentally sustainable manner and identify and capture the competitive advantage of their responsible behavior.⁵¹

Besides being considered more expensive,⁵² companies that utilize environmentally friendly production techniques often face the problem of asymmetric information. As a result, consumers usually cannot know the type of production process used by a particular company, so they cannot judge whether the company is environmentally friendly. One possible solution to overcome this information asymmetry is to use "eco-labeling"⁵³ which has grown a lot in recent decades,⁵⁴ Ecolabel is a statement that shows the environmental aspects of a product in the form of, among other things,

Food Science and Technology, April 2002, https://doi.org/10.1046/j.1365-2621.2002.00547.x.

⁴⁸ Lamia Laguir, Issam Laguir, and Emmanuel Tchemeni, "Implementing CSR Activities through Management Control Systems: A Formal and Informal Control Perspective," *Accounting, Auditing and Accountability Journal* 32, no. 2 (May 31, 2019): 531–55, https://doi.org/10.1108/AAAJ-05-2016-2566.

⁴⁹ Stephanie Apsari Putri, "Challenge To Enforce Food Safety Law and Regulation in Indonesia," in *IOP Conference Series: Earth and Environmental Science*, vol. 175 (IOP Publishing, 2018), 012216, https://doi. org/10.1088/1755-1315/175/1/012216.

⁵⁰ Rasha Kamal El-Deen El-Mallah, Alia Abd el Hamid Aref, and Sherifa Sherif, "The Role of Social Responsibility in Protecting the Environment – a Case of the Petrochemical Companies in Alexandria Governorate," *Review of Economics and Political Science* ahead-of-print, no. ahead-of-print (October 14, 2019), https://doi.org/10.1108/reps-04-2019-0052.

⁵¹ Gian Andrea Blengini and Deborah J. Shields, "Green Labels and Sustainability Reporting: Overview of the Building Products Supply Chain in Italy," *Management of Environmental Quality: An International Journal* 21, no. 4 (June 15, 2010): 477–93, https://doi.org/10.1108/14777831011049115.

⁵² Yohan Bernard, Laurent Bertrandias, and Leila Elgaaied-Gambier, "Shoppers' Grocery Choices in the Presence of Generalized Eco-Labelling," ed. Dr. Anne Wiese, Associate Professor Ste, *International Journal of Retail and Distribution Management* 43, no. 4–5 (May 11, 2015): 448–68, https://doi.org/10.1108/ IJRDM-12-2013-0218.

⁵³ Charles F. Mason, "Eco-Labeling and Market Equilibria with Noisy Certification Tests," *Environmental and Resource Economics* 48, no. 4 (April 19, 2011): 537–60, https://doi.org/10.1007/s10640-010-9402-5.

⁵⁴ Daniele Asioli, Jessica Aschemann-Witzel, and Rodolfo M. Nayga, "Sustainability-Related Food Labels," *Annual Review of Resource Economics* (Annual Reviews Inc., October 6, 2020), https://doi. org/10.1146/annurev-resource-100518-094103.

a statement, symbols, or graphic on a product label or packaging, in the product literature, in technical bulletins, in publications or advertisements.⁵⁵

Eco-friendly labels are labels that promote environmentally friendly goods and services by offering information about their quality and performance related to resource consumption, consumer health, and environmental impact.⁵⁶ This allows consumers to recognize and understand the characteristics of the product they would like to purchase, which can allow them to make choices based on that impact, particularly on the environment.⁵⁷ Therefore, eco-labeling generates added value for consumers and provides a competitive advantage for producers. At the same time, eco-labeling helps reduce the environmental impact of production.⁵⁸ However, producers who want to include ecolabeling or certify their products with an environmentally friendly label need help from the government. So that the government can impose requirements, regulations, or rules that can serve as guidelines for producers.⁵⁹

As a country that has rich and valuable natural resources,⁶⁰ Indonesia has made,⁶¹ Regulation of the Minister of Environment and Forestry Number 2 of 2014 on the Inclusion of the Ecolabel Logo and Regulation of the Minister of Environment and Forestry Number P.5 / MENLHK / SETJEN / KUM.1 / 2/2019 on Procedures for Implementing Environmentally Friendly Labels for the Procurement of Environmentally Friendly Goods and Services which specifically regulate environment-friendly labeling.

It is stated in Article 4 Paragraph (1) of Minister of Environment and Forestry Regulation Number P.5 / MENLHK / SETJEN / KUM.1 / 2/2019 that Everyone as referred to in Article 2 letter a can include an Environmentally Friendly Label. Environmentally friendly labeling is entering labels or signs of products that are environmentally friendly (Elucidation of Article 43 paragraph (3) letter g Law 32/2009; Article 1 PERMENLHK 5/2019). The concept of being environmentally friendly is described in Article 105 of Presidential Regulation Number 54 of 2010 on Government Procurement of Goods/Services, which is a process of meeting the needs of goods/services in which all stages of the procurement process can provide benefits to producers and society and the economy, by minimizing the impact of environmental damage.

⁵⁵ Komite Akreditasi Nasional, "Pedoman Umum Akreditasi Dan Sertifikasi Ekolabel," 2004, http://www.kan.or.id.

⁵⁶ Frieder Rubik, Dirk Scheer, and Fabio Iraldo, "Eco-Labelling and Product Development: Potentials and Experiences," *International Journal of Product Development* 6, no. 3–4 (2008): 393–419, https://doi. org/10.1504/IJPD.2008.020401.

⁵⁷ Ingrid Molderez and Perrine De Landtsheer, "Sustainable Fashion and Animal Welfare: Non-Violence as a Business Strategy," in *Contributions to Conflict Management, Peace Economics and Development*, vol. 24 (Emerald Group Publishing Ltd., 2015), 351–70, https://doi.org/10.1108/S1572-832320150000024024; Ní Choisdealbha and P. D. Lunn, "Green and Simple: Disclosures on Eco-Labels Interact with Situational Constraints in Consumer Choice," *Journal of Consumer Policy* 43, no. 4 (December 1, 2020): 699–722, https://doi.org/10.1007/s10603-020-09465-x.

⁵⁸ Giacomo Giannoccaro et al., "Assessing Consumer Preferences for Organic vs Eco-Labelled Olive Oils," *Organic Agriculture* 9, no. 4 (December 1, 2019): 483–94, https://doi.org/10.1007/s13165-019-00245-7.

⁵⁹ Baksi and Bose, "Credence Goods, Efficient Labelling Policies, and Regulatory Enforcement."

⁶⁰ Edi Iswanto Wiloso et al., "Life Cycle Assessment Research and Application in Indonesia," *International Journal of Life Cycle Assessment* (Springer Verlag, March 8, 2019), https://doi.org/10.1007/s11367-018-1459-3.

⁶¹ Law Number 32 of 2009 on Environmental Protection and Management

To get ecolabelling, some criteria and requirements must be met by the product, including as stated in Article 6 of Minister of Environment and Forestry Regulation Number P.5 / MENLHK / SETJEN / KUM.1 / 2/2019, the product must be environmentally friendly which includes all environmental aspects throughout the product life cycle; sustainability of the production process; sustainability of natural resources; and/or legality. And when they meet the criteria for an environmentally friendly label, goods and services that have obtained an environmentally friendly label must include or include an environmentally friendly label on goods and services following the environmentally friendly criteria that have been met. As well as being placed or posted in a position that is easily visible to the public using goods and services under the directions of Article 17 paragraph (1) and (2) of Regulation of the Minister of Environment and Forestry Number P.5 / MENLHK / SETJEN / KUM.1 / 2/2019.

Even so, the existing laws and regulations still have no courage to take a firm stance on their responsibilities. The proof is that the existing laws and regulations only regulate guidelines. And if referring to Regulation of the Minister of Environment and Forestry Number 2 of 2014 on the Inclusion of the Ecolabel Logo and Regulation of the Minister of Environment and Forestry Number P.5 / MENLHK / SETJEN / KUM.1 / 2/2019, the application eco-labeling seems to be just "recommendation". there is no clear narrative from the law that the use of eco-labeling is obligatory (especially for products that have high environmental pollution). And the obligation to eco-labeling is possible as shown by the examples being set up by several countries in the world, including countries belonging to the European Union, especially France.⁶²

Even so, to improve the safety, environmental efficiency, and quality of consumer products,⁶³ it is still important for business actors or producers to voluntarily provide environmentally friendly product information that may be better and exceed legal requirements for now.⁶⁴

C. Regulation and CSR Labelled Product on Animal Protection

Protection of animals has become a socially and environmentally oriented product feature.⁶⁵ Especially when it comes to animal welfare.⁶⁶ Thus, the concept of CSR does not only pay attention to the rights of humans alone, other environmental aspects such as animal welfare are inevitably present in industries that are mostly based on animal products.⁶⁷ Therefore producing products that ensure safety for animals is a social responsibility that should not be ignored. It is for the sake of creating welfare for

⁶² Agnès François-Lecompte, Laurent Bertrandias, and Yohan Bernard, "The Environmental Labelling Rollout of Consumer Goods by Public Authorities: Analysis of and Lessons Learned from the French Case," *Journal of Cleaner Production* 161 (September 10, 2017): 688–97, https://doi.org/10.1016/J. JCLEPRO.2017.05.179.

⁶³ Rubik, Scheer, and Iraldo, "Eco-Labelling and Product Development: Potentials and Experiences."

⁶⁴ Forsman-Hugg et al., "Key CSR Dimensions for the Food Chain."

⁶⁵ Pat Auger et al., "The Importance of Social Product Attributes in Consumer Purchasing Decisions: A Multi-Country Comparative Study," *International Business Review* 19, no. 2 (April 2010): 140–59, https://doi.org/10.1016/j.ibusrev.2009.10.002.

⁶⁶ Hillary J. Shaw and Julia J. A. Shaw, *Corporate Social Responsibility, Social Justice and The Global Food Supply Chain Towards an Ethical Food Policy for Sustainable Supermarkets* (New York: Routledge, 2019).

⁶⁷ Johan Anselmsson and Ulf Johansson, "Corporate Social Responsibility and the Positioning of Grocery Brands: An Exploratory Study of Retailer and Manufacturer Brands at Point of Purchase," *International Journal of Retail and Distribution Management* 35, no. 10 (September 11, 2007): 835–56, https://doi. org/10.1108/09590550710820702.

the animal itself.⁶⁸ What's more, pet owners rely on the appropriate and reasonable labeling of commercial pet food to choose foods that do not contain ingredients that are harmful to animals.⁶⁹ Therefore, food safety and proper labeling regulations are required.⁷⁰

According to Indonesian laws, Product labeling to protect animals (livestock) is regulated in several statutory regulations including Law Number 18 of 2009 on Animal Farm and Animal Health, Omnibus Law Number 11 of 2020 on Job Creation, and Minister of Agriculture Regulation Number 22 / PERMENTAN / PK.110 / 6/2017 on Registration and Distribution of Feed as shown on label 2. It is stated in Article 25 of the Minister of Agriculture Regulation Number 22 / PERMENTAN / PK.110 / 6/2017 that the circulated feed must meet the requirements, one of which is labeling. This means that any feed that is produced for the purpose of being traded or distributed commercially must meet the minimum technical standards or requirements and safety of feed, meet the requirements for good feed manufacturing methods, and must be labeled following Article 34 Number 5 of Law Number 11 of 2020 on Job Creation, which has replaced the provisions in Article 22 of Law 18 of 2009; Article 2-3 of Law Number 18 of 2009 on Animal Farm and Animal Health.

Labeling has become a liability for every animal feed, therefore in the explanation of ⁷¹ which has replaced the provisions in Article 22 of Law Number 18 of 2009 other than expired products, damaged packaging, and/or counterfeit, products that are not labeled and/or contents that do not match the label are included in unfit for consumption which is prohibited from being sold or distributed. And for anyone who commits a violation related to the said rule of law, he will be sentenced to imprisonment for a minimum of 3 (three) months and a maximum of 9 (nine) months and/or a fine of at least IDR 75,000,000.00 (seventy-five million rupiahs) and a maximum of IDR 750,000,000.00 (seven hundred and fifty million rupiahs) as referred to in.⁷²

Types of products	Regulation
Animal Foods	Law Number 18 of 2009 on Animal Husbandry and Animal Health Law Number 11 of 2020 on Work Creation Regulation of the Minister of Agriculture Number 22 / PERMENTAN / PK.110 / 6/2017 on Registration and Distribution of Feed

Table 2. Laws and Regulations on product labeling for animals

⁶⁸ Michael W Pariza, "A Scientific Perspective on Labeling Genetically Modified Food," in *Labeling Genetically Modified Food The Philosophical and Legal Debate*, ed. Paul Weirich (Oxford: Oxford University Press, 2007).

⁶⁹ Thierry Olivry and Ralf S. Mueller, "Critically Appraised Topic on Adverse Food Reactions of Companion Animals (5): Discrepancies between Ingredients and Labeling in Commercial Pet Foods," *BMC Veterinary Research* 14, no. 1 (January 22, 2018): 24, https://doi.org/10.1186/s12917-018-1346-y.

⁷⁰ Bimal Prasanna Mohanty et al., "Food Safety, Labeling Regulations and Fish Food Authentication," *National Academy Science Letters* 36, no. 3 (June 26, 2013): 253–58, https://doi.org/10.1007/s40009-013-0139-x.

⁷¹ Article 34 paragraph (4) number 5 of Law Number 11 of 2020 on Job Creation

⁷² Article 87 of Law Number 18 of 2009

Animal Drugs	Law Number 18 of 2009 on Animal Husbandry and Animal Health Regulation of the Minister of Agriculture Number 09 / PERMENTAN /
	PK.350 / 3/2018 on the Importation of Special Veterinary Drugs
	Regulation of the Minister of Agriculture Number 74 / Permentan / OT.140
	/ 12/2007 on Control of Veterinary Drugs

In addition to animal feed, drugs intended for animals are also those that are required to be labeled on their products as stated in the Minister of Agriculture Regulation Number 09 / PERMENTAN / PK.350 / 3/2018 on the Importation of Special Veterinary Drugs. Even Law Number 18 of 2009 also explicitly requires labeling of veterinary medicines as Article 52 (2) states that everyone is prohibited from making, providing, and/or distributing veterinary medicines which: are not labeled and marked and do not meet quality standards. Violation of the article is regulated in Article 91. Everyone who makes, provides, and/or distributes veterinary medicine as referred to in Article 52 paragraph (2) shall be punished with imprisonment for a minimum of 3 (three) months and a maximum of 9 (nine) months and/or a fine of at least IDR 600,000,000.00 (six hundred million rupiahs) and a maximum of IDR 1,800,000,000.00 (one billion eight hundred million rupiahs).

V. CONCLUSION

Labeling, perhaps surprisingly, has been at the center of many aspects of regulation and social responsibility. Based on the applicable law, labeling of products is an obligation for anyone, either individuals or business actors, or producers. From a CSR perspective, product labeling is a form of corporate responsibility that is closely related to and inseparable from the combination of products offered. The findings of this study imply that product labeling is a must in an ethical review as well as a legal obligation to achieve a fair trade by safeguarding and ensuring the interests of stakeholders. Product labeling is considered urgent because it relates to the rights of the consumers regarding the provision of information needed to guarantee the safety, environmental efficiency, and quality of consumer products. Not only that but product labeling has also been considered a means to promote environmentally friendly goods and services as well as animal welfare, which is also regulated in Indonesian law. Based on it, the ethical scope of social responsibility, in its development, is also a legal responsibility related to product labels including the protection of consumers or humans in general, the environment or nature in general, as well as animals. So product labels are the only means of legal certainty that consumers can use to get information about ethics and product safety and security considerations to protect their interests, the environment,, and the animals.

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