

ABSTRACT

The Local Regulation regarding the implementation of CSR has been outlined in the Local Regulation of the Special Region of Yogyakarta (DIY), the regulation Number 6 of 2016 on the Implementation of CSR, but in the implementation, there are still many problems. Due to the existing problems, the researcher aims to investigate the implementation of CSR by companies based on the Local Regulation Number 06 of 2016. This research uses empirical legal research. Types and sources of data used are secondary data. The data sourced from legislation, books, literature, documents, and archives relating to the problems studied. Data collection methods used are interviews and literary studies. Data analysis techniques using qualitative methods. The results showed that there is still a lack of socialization from the Local Government to companies with legal entities in DIY, so the CSR programs are still on their initiative and are still guided by the central government regulations. The CSR programs of the company in DIY are still not synchronous with the DIY regional development program. The implementation of CSR programs in each company is not yet fully under the scope stipulated in the Local Regulation Number 6 of 2016.

Keywords: *CSR, Corporate Environment and Regional Regulations*