EISSN: 2622-9668|PISSN: 2622-982X
Volume 9 Nomor 2 Agustus 2026: 500-520
DOI: 10.30996/jhbbc.v9i2.133569
Jurnal Hukum Bisnis Bonum Commune

Corporate Justice and CSR in Global Business Law: A Comparative Legal Philosophy Study of Indonesia and Georgia

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Article History:
Submitted:
23-05-2026
Received:
12-06-2026
Accepted:
18-07-2026

Keywords:
business law;
corporate justice;
corporate social responsibility

Abstract

The concept of corporate justice in global business law, which integrates corporate social responsibility, asserts that companies must not only be oriented toward economic profit but also consider moral and social aspects. This study aims to analyze corporate justice, corporate social responsibility, and global business law, focusing on a comparison of business law between Indonesia and Georgia from a legal philosophy perspective. This research is normative legal research with a conceptual, comparative, and legislative approach. Corporate justice in global business law is a fundamental concept that integrates corporate social responsibility with principles of fairness, asserting that companies must not only be oriented toward economic profit but must also consider moral and social aspects. Based on John Rawls' theory of distributive justice, Thomas Aquinas' natural law doctrine, H.L.A. Hart's legal positivism, and Jürgen Habermas' critical theory, CSR, which was initially a moral obligation, has now become a legal requirement in fair, transparent, and sustainable global business governance. A comparative study of law between Indonesia and Georgia reveals differences in approaches to implementing corporate justice and CSR. Indonesia has strong legal obligations based on Civil Law and regulations, such as Law No. 40/2007 Article 74 and Government Regulation No. 47/2012, focusing on distributive justice and social sustainability. Conversely, Georgia, which adopts a mixed legal system, prioritizes ethical and moral norms in CSR practices that are voluntary and interactive, combining elements of natural law and positivism with inclusive stakeholder participation. These two legal systems demonstrate how the complexity and diversity of legal philosophies influence the form and implementation of corporate justice within the context of global business law.

1. Introduction

Global business law is a branch of law that governs all business activities involving business actors, transactions, and cross-border trade relations, which are naturally highly complex due to the involvement of various national legal systems and international conventions.[1] The development of global business law is inseparable from rapid advances in technology, communication, and economic globalization, which drive the integration of world markets, making business transactions increasingly cross-border and demanding regulatory standards that can accommodate the interests of various parties with different cultures and legal systems.[2] In this context, global business law evolves by integrating principles of civil law, commercial law, contract law, and rules stipulated in international trade agreements such

[1] I Gede Agus Kurniawan, "Digitalization Of Business Law : Urgency And Orientation Of The Industrial," *Volkgeist* V, No. 40 (2022): 253–65.
[2] Ni Luh Made Mahendrawati, "Prohibition Of Monopolistic Practices And Unfair Business Competition In Indonesia: A Legal Mechanism To Balance The Public Interest," *International Journal Of Criminology And Sociology* 10, No. 5 (2021): 1023–28, Https://Doi.Org/10.6000/1929-4409.2021.10.120.

as the WTO, UNCITRAL, and various bilateral and multilateral agreements that serve as a frame of reference for resolving business disputes and ensuring legal certainty.[3] The rapid expansion of transnational business activities has fundamentally transformed the role of corporations in contemporary society. Corporations are no longer evaluated solely on their ability to generate economic profit but are increasingly expected to fulfil broader responsibilities toward society, the environment, and future generations. Consequently, Corporate Social Responsibility (CSR) has evolved from a voluntary ethical commitment into a central issue of legal regulation within global business law.[4] However, despite the widespread acceptance of CSR as an essential component of sustainable corporate governance, considerable disagreement remains regarding whether CSR should primarily operate as a voluntary corporate commitment or as a legally enforceable obligation.[5]

This reinforces the position of global business law, which is beginning to accommodate not only legal formalities but also ethical and social values related to sustainability and the welfare of the wider community. This development requires companies to integrate CSR programs into their business strategies, ensuring that cross-border operations generate positive contributions while avoiding practices that harm local communities and create legal risks. The principal controversy in contemporary CSR scholarship concerns the appropriate regulatory model for corporate responsibility.[6] One school of thought argues that CSR should remain voluntary because ethical commitments are more effective when driven by corporate initiative, innovation, and market incentives. This perspective is reflected in soft-law instruments such as the OECD Guidelines for Multinational Enterprises and the United Nations Global Compact. Conversely, another school advocates mandatory CSR legislation, arguing that voluntary mechanisms have repeatedly failed to prevent environmental degradation, labour exploitation, and corporate human rights abuses.[7] Legal coercion is necessary to ensure corporate accountability and substantive justice.

This debate reflects a deeper jurisprudential disagreement concerning the relationship between law, morality, and justice. Hans Kelsen's legal positivism emphasizes the authority of legally enacted obligations regardless of moral considerations, whereas Ronald Dworkin argues that legal interpretation must incorporate principles of justice and fairness. Likewise, John Rawls' theory of justice provides a normative foundation for equitable distribution of

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[3] Mariska Zena Wilona, Emmy Latifah, And Hari Purwadi, "Privacy Policy On Smart Contracts In E-Commerce Transactions," *Law Reform: Jurnal Pembaharuan Hukum* 17, No. 1 (2021): 47–60, Https://Doi.Org/10.14710/Lr.V17i1.37552.

[4] Niloufar Fallah Shayan Et Al., "Sustainable Development Goals (Sdgs) As A Framework For Corporate Social Responsibility (CSR)," *Sustainability* 14, No. 3 (January 2022): 1222, Https://Doi.Org/10.3390/Su14031222.

[5] Muhammad Zada Et Al., "Driving Sustainable Development Through <Scp>CSR</Scp> Leadership: Insights Into Organizational Learning And Technological Innovation," *Sustainable Development* 33, No. 3 (June 2, 2025): 4060–74, Https://Doi.Org/10.1002/Sd.3341.

[6] I Gede Agus Kurniawan Et Al., "The Business Law In Contemporary Times: A Comparison Of Indonesia, Vietnam, And Ghana," *Substantive Justice International Journal Of Law* 7, No. 2 (December 2024): 114–41, Https://Doi.Org/10.56087/Substantivejustice.V7i2.297.

[7] Thamasi Masnun, Muh Ali, Prasetio, Dicky Eko, Konara, "Financial Reconstruction Of State-Owned Enterprises In Indonesia As Special State Finances: Public Or Private Law?," *Jurnal Hukum Bisnis Bonum Commune* 9, No. 1 (2026): 44–62, Https://Doi.Org/Https://Doi.Org/10.30996/Jhbbc.V9i1.132464.

corporate benefits and burdens, while Amartya Sen's capability approach emphasizes substantive social outcomes rather than formal legal compliance. These competing philosophical perspectives significantly influence how CSR obligations are conceptualized within contemporary business law. Existing scholarship has extensively examined CSR from the perspectives of sustainability, environmental governance, ecological justice, and corporate governance. Nevertheless, three important gaps remain. First, previous studies generally analyse CSR either as a business ethics issue or as a corporate governance mechanism, while insufficient attention has been paid to CSR as an instrument of corporate justice grounded in legal philosophy. Second, the literature continues to discuss mandatory and voluntary CSR separately without developing an integrated jurisprudential framework explaining how different legal systems justify corporate obligations. Third, comparative legal scholarship has rarely explored how jurisdictions representing different legal traditions reconcile corporate justice with CSR regulation. Consequently, important theoretical questions remain regarding the philosophical foundations of legally enforceable CSR obligations.

Research on corporate justice, corporate social responsibility, and global business law has been conducted by three previous studies: first, the study by Daramola, et al. (2024) which discusses the role of CSR in relation to the circular economy.[8] The second study was conducted by Lutfiyani and Santoso (2025), which discusses CSR in relation to the paradigm of corporate law and ecological justice.[9] The third study was conducted by Afsharbakeshlo, et al. (2026), which focuses on CSR in relation to corporate justice and green leadership.[10] Among these three previous studies, this research is original because it discusses aspects of corporate justice, corporate social responsibility, and global business law by making a legal comparison between Indonesia and Georgia, which has not been specifically addressed by the three previous studies.

This research aims to analyze corporate justice, corporate social responsibility, and global business law with a focus on comparing business law between Indonesia and Georgia from a legal philosophy perspective. Indonesia and Georgia provide an appropriate comparative framework because they represent two distinct trajectories of CSR regulation. Indonesia is among the few jurisdictions that explicitly impose mandatory CSR obligations upon certain corporations through statutory legislation, reflecting a stronger interventionist approach to corporate accountability. By contrast, Georgia has developed its CSR framework primarily through voluntary corporate governance principles influenced by European legal harmonisation and international soft-law standards. Comparing these jurisdictions, therefore, allows an assessment of how different regulatory philosophies shape corporate justice within

[8] Oluwabukola Modupe Daramola Et Al., "Environmental Law And Corporate Social Responsibility: Assessing The Impact Of Legal Frameworks On Circular Economy Practices," *International Journal Of Social Science Exceptional Research* 3, No. 1 (2024): 63–79, Https://Doi.Org/10.54660/IJSSER.2024.3.1.63-79.

[9] Fildzah Lutfiyani And Budi Santoso, "The Corporate Social Responsibility: An Environmental And Ecological Justice Paradigm," *IOP Conference Series: Earth And Environmental Science* 1537, No. 1 (September 1, 2025): 012044, Https://Doi.Org/10.1088/1755-1315/1537/1/012044.

[10] Zeinab Afsharbakeshlo Et Al., "Environmental Responsibility And Equity: The Dual Impact Of Green Transformational Leadership On Employee Well-Being And Social Justice," *SN Business & Economics* 6, No. 1 (December 18, 2026): 17, Https://Doi.Org/10.1007/S43546-025-01034-Z.

contrasting legal systems while responding to similar challenges of globalization and sustainable development.

This article contributes to contemporary CSR literature in three respects. First, it reconceptualizes CSR not merely as a corporate governance instrument but as a manifestation of corporate justice grounded in legal-philosophical theory. Second, it develops an integrated analytical framework combining legal positivism, justice theory, and corporate responsibility to explain the evolution of mandatory and voluntary CSR regimes. Third, through a comparative analysis of Indonesia and Georgia, the study proposes a normative model for balancing legal certainty, corporate accountability, and social justice within global business law. By integrating comparative law with legal philosophy, this study seeks to enrich the theoretical understanding of CSR beyond conventional corporate governance discourse. The findings are expected to contribute to the development of corporate justice theory while offering normative recommendations for designing CSR regulations capable of balancing legal certainty, business competitiveness, and social justice within an increasingly interconnected global economy.

2. Methods

This study employs normative legal research to examine corporate justice, CSR, and global business law through a comparative legal analysis of Indonesia and Georgia from the perspective of legal philosophy. The research primarily relies on legal norms, legal doctrines, and jurisprudential principles governing CSR and corporate accountability within both jurisdictions.[11] Primary legal materials consist of constitutions, statutes, regulations, and other authoritative legal instruments concerning corporate governance and Corporate Social Responsibility in Indonesia and Georgia. Secondary legal materials include scholarly books, peer-reviewed journal articles, legal commentaries, and previous research addressing corporate justice, legal philosophy, comparative law, and CSR regulation. Supporting non-legal materials, including legal dictionaries and policy reports, are used to clarify legal terminology and institutional contexts.

The comparative analysis is structured using Peter de Cruz's comparative law methodology, which emphasizes that legal comparison should extend beyond textual examination of legislation to include the broader legal systems within which legal rules operate.[12] Accordingly, this research compares the Indonesian and Georgian legal systems through four analytical dimensions. First, it examines the philosophical foundations underlying CSR regulation by analysing competing theories of corporate justice, legal positivism, and the relationship between law and morality. Second, it compares the institutional framework responsible for implementing and enforcing CSR obligations, including the respective roles of legislative institutions, executive authorities, judicial bodies, and corporate governance mechanisms. Third, it analyses the regulatory models adopted in

[11] Masnun, Muh. Ali, Prasetio, Dicky Eko, Maalikatussofa, "Reconstruction Of The Normative Legal Research Paradigm In Responding To Global Challenges: An Epistemological Analysis," *Novum: Jurnal Hukum* 12, No. 3 (2025): 372–84, Https://Doi.Org/Https://Doi.Org/10.2674/Novum.V12i03.74364.

[12] Noviyanti Hananto Widodo, Muh. Ali Masnun, Intan Lovisonnya, Dicky Eko Prasetio, "Legal Reconstruction of Strengthening the Function of Regional Representation in Indonesia," *Journal of Law and Legal Reform* 7, no. 2 (2026): 517–54, https://doi.org/https://doi.org/10.15294/jllr.v7i2.43520.

each jurisdiction by distinguishing between mandatory and voluntary CSR approaches and evaluating their implications for corporate accountability, legal certainty, and sustainable business governance. Fourth, the study considers the broader socio-legal context influencing the operation of CSR law, including historical legal development, economic structure, business culture, international legal commitments, and societal expectations regarding corporate responsibility.

The research integrates three complementary legal approaches. The statutory approach is employed to analyse legislation governing CSR and corporate governance in Indonesia and Georgia. The conceptual approach examines legal doctrines and jurisprudential theories concerning corporate justice, legal responsibility, and sustainable business governance. The comparative approach, following Peter de Cruz's functional comparative framework, identifies similarities, differences, underlying legal rationales, and the practical implications of each regulatory model.[13] Rather than merely describing legal differences, the comparative analysis seeks to explain why each legal system adopts particular CSR policies and how those policies reflect distinct philosophical conceptions of justice, corporate responsibility, and the role of law in regulating business activities. Legal materials are analysed using a prescriptive method aimed at formulating normative recommendations for developing a more coherent framework of corporate justice within global business law. By combining doctrinal legal analysis with Peter de Cruz's structured comparative methodology, this research seeks not only to identify similarities and differences between Indonesian and Georgian CSR regulation but also to construct a jurisprudential model capable of balancing legal certainty, corporate accountability, and social justice in the regulation of corporate responsibility.

3. Results and Discussion

3.1. Corporate Justice, Corporate Social Responsibility and Global Business Law in the Perspective of Legal Philosophy

Business law at the global level is a field of law that regulates trade, investment, and economic activities across countries with the aim of creating a legal framework that can guarantee certainty, fairness, and efficiency in international business relations. The development of global business law is very dynamic and influenced by various factors such as economic globalization, technological advancements, political changes, and the integration of world markets.[14] From the era of traditional international trade to the current modern era, global business law has undergone significant transformations, including the harmonization of trade rules through multilateral instruments such as the WTO (World Trade Organization), regional free trade agreements, and international conventions such as the CISG (United Nations Convention on Contracts for the International Sale of Goods), all of which aim to reduce trade barriers, provide legal protection for business actors, and ensure fairer and more efficient dispute resolution.[15] Furthermore, the development of global business law also

[13] Peter De Cruz, *Comparative Law In A Changing World* (London: Taylor & Francis Group, 2015).
[14] Wiwik Sri Widiarty Et Al., "Consumer Protection Laws In Indonesian Commercial Transactions: Safeguarding Business Transactions And Consumer Rights," *Journal Of Law And Sustainable Development* 12, No. 1 (2024): 1–15, Https://Doi.Org/10.55908/Sdgs.V12i1.3099.
[15] Stephen J. Turner, "Business, Human Rights And The Environment—Using Macro Legal Analysis To Develop A Legal Framework That Coherently Addresses The Root Causes Of Corporate Human Rights

includes increasingly complex regulations regarding aspects such as intellectual property rights, consumer protection, anti-monopoly, environmental standards, and good corporate governance, all of which demonstrate how business law evolves not only in terms of commercial transactions alone but also in response to social and sustainability issues.[16]

In today's digital age, global business law faces new challenges in the form of regulations on information technology, cybersecurity, electronic transactions, and international e-commerce, which require rapid adaptation and integration of legal norms that can bridge jurisdictional differences between countries.[17] These developments have led to the emergence of international arbitration institutions and increasingly advanced alternative dispute resolution mechanisms to support the smooth running of global business processes while maintaining a high degree of legal certainty. In addition, the role of soft law norms, ESG (Environmental, Social, Governance) principles, and international standards in the business sector, such as ISO, is also becoming more prominent as part of the global business law order, which focuses not only on formal regulations but also on sustainable and ethical business practices.[18] From the aspect of the development of global business law, it can be seen that developing countries are actively involved in formulating policies and legal standards that can increase competitiveness and attract foreign direct investment. On the other hand, developed countries continue to strengthen the legal framework that can protect innovation and high technology, creating synergy as well as complex but productive legal competition in advancing world trade and economy.[19]

The development of the concept of CSR in global business law demonstrates a significant transformation, where initially CSR was seen as a moral or ethical dimension that was voluntary and based on the company's awareness of maintaining harmonious relationships with the community and the surrounding environment.[20] CSR has begun to evolve into a legal dimension that is inherent in the legal obligations of companies in national and international legal systems.[21] This change is reflected in legal regulations that increasingly adopt CSR principles as part of binding regulations, such as mandatory social and environmental

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Violations And Environmental Degradation," *Sustainability* 13, No. 22 (November 2021): 12709, Https://Doi.Org/10.3390/Su132212709.

[16] M Afif Hasbullah, "Linking Anti-Trust Laws With Industrial Development: Highlighting The Prevalence Of Anti-Trust Laws Within The Indonesian Manufacturing Sector," *International Journal Of Criminal Justice Sciences. Criminal Justice Sciences (IJCJS)-Official Journal Of The South Asian Society Of Criminology And Victimology* 17, No. 1 (2023): 274–86, Https://Doi.Org/10.5281/Zenodo.4756105.

[17] Mohammad Akmal Taris, Veronica Cynthia Putri Purwana, And Nadia Marsya Ramdhani, "Penguatan Standardisasi Produk Impor Pada E-Commerce Di Indonesia Dalam Mengatasi Predatory Pricing (Studi Komparasi Kebijakan Anti-Monopoli Dengan Negara Jepang)," *Forschungsforum Law Journal* 1, No. 03 (September 2024): 45–59, Https://Doi.Org/10.35586/Flj.V1i03.9012.

[18] Yating Shen, "ESG And Firm Performance: A Literature Review," *BCP Business & Management* 46, No. 1 (2023): 283–88, Https://Doi.Org/10.54691/Bcpbm.V46i.5107.

[19] Thilo Kuntz, "How ESG Is Weakening The Business Judgment Rule," In *Research Handbook On Environmental, Social, And Corporate Governance* (Düsseldorf: Heinrich-Heine-University, 2024), 1–36.

[20] Azizul Kholis, Tauada Silalahi, And Muhammad Yusuf, "Analysis Of Strengthening CSR Partnership Networks To Increase Income Generating PTN-BH," *International Journal Of Economic, Technology And Social Sciences* 4, No. 2 (2023): 190–203.

[21] Zada Et Al., "Driving Sustainable Development Through <Scp>CSR</Scp> Leadership: Insights Into Organizational Learning And Technological Innovation."

reporting, the implementation of sustainability standards, and the imposition of legal sanctions if corporations fail to fulfill their responsibilities to stakeholders broadly.[22] This expands the function of global business law not only as an instrument for regulating economic transactions but also as a means of enforcing social justice and environmental preservation.[23]

CSR has traditionally been regarded as a voluntary ethical commitment undertaken by corporations beyond their legal obligations. However, the increasing social, environmental, and economic consequences of corporate activities have fundamentally challenged this perception. Contemporary legal philosophy increasingly recognizes that corporations exercise significant economic and political power capable of affecting fundamental human rights, environmental sustainability, and distributive justice. Consequently, the central philosophical question is no longer whether corporations should voluntarily engage in CSR, but whether justice itself requires CSR to become a legally enforceable obligation. This transformation reflects the broader evolution of corporate law from a shareholder-centred paradigm toward a stakeholder-oriented conception of corporate justice.[24] State intervention in corporate conduct is justified by several competing theories of justice. John Rawls argues that social and economic institutions must operate according to the principles of justice as fairness, implying that corporations cannot legitimately accumulate economic benefits while externalizing social and environmental burdens.[25] Ronald Dworkin further contends that legal systems must be interpreted through moral principles rather than merely positive legal rules, thereby legitimizing statutory CSR obligations as instruments for protecting equal concern and respect.[26] Conversely, H.L.A. Hart's legal positivism emphasizes that CSR becomes legally binding only when incorporated into valid legal rules enacted by competent authorities. These jurisprudential perspectives collectively explain why modern legal systems increasingly transform CSR from a voluntary ethical aspiration into a mandatory legal duty.

Indonesia represents one of the strongest examples of mandatory CSR regulation within Southeast Asia. Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies (hereinafter Law 40/2007) explicitly requires companies operating in or related to natural resources to implement social and environmental responsibility. This statutory obligation is further reinforced by Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies (hereinafter GR No. 47/2012), which characterizes CSR as a mandatory legal obligation rather than a purely voluntary

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[22] Dicky Eko Prasetio And Muh. Ali Masnun, "Beneficiary Pays Principle : Rekonstruksi Pengaturan Pelindungan Lingkungan Dalam Mewujudkan Kelestarian Sumber Daya Air," *Jurnal Hukum Lingkungan Indonesia* 11, No. 1 (October 9, 2025): 1–22, Https://Doi.Org/10.38011/Jhli.V11i1.957.

[23] Adel Ali Al-Qadasi, Belal Ali Ghaleb, And Sumaia Ayesh Qaderi, "Unlocking The Power Of Internal Audit Function (IAF) And Corporate Social Responsibility (CSR): Enhancing Integrated Reporting Quality In Malaysian Companies," *Managerial Auditing Journal* 40, No. 1 (January 2, 2025): 1–29, Https://Doi.Org/10.1108/MAJ-02-2024-4236.

[24] Masnun, Muh Ali, Prasetio, Dicky Eko, Konara, "Financial Reconstruction Of State-Owned Enterprises In Indonesia As Special State Finances: Public Or Private Law?"

[25] M.Yasir Said And Yati Nurhayati, "A Review On Rawls Theory Of Justice," *International Journal Of Law, Environment, And Natural Resources* 1, No. 1 (2021): 29–36, Https://Doi.Org/10.51749/Injurlens.V1i1.7.

[26] Samra Ibric, "Ronald Dworkin: Seeking Truth And Justice Through Responsibility," *Laws* 12, No. 3 (April 28, 2023): 41, Https://Doi.Org/10.3390/Laws12030041.

corporate initiative. The regulatory framework established under Law No. 40/2007 and GR No. 47/2012 reflects Indonesia's constitutional commitment to ensuring that corporate activities contribute to sustainable development and public welfare. Philosophically, this approach is grounded in Article 33 of the 1945 Constitution of the Republic of Indonesia (hereinafter the 1945 Constitution), which embodies the principles of economic democracy, social justice, and state responsibility for managing national resources for the greatest prosperity of the people. Consequently, the CSR regime under Law No. 40/2007 cannot be understood solely as a corporate governance mechanism but must also be interpreted as a constitutional instrument designed to realize the Pancasila values of social justice, collective welfare, and sustainable economic development.[27]

By contrast, Georgia adopts a markedly different regulatory philosophy. Rather than imposing comprehensive statutory CSR obligations comparable to those established under Law No. 40/2007, Georgian corporate regulation primarily relies on voluntary corporate governance principles influenced by European Union legal harmonization, the OECD Guidelines for Multinational Enterprises, and internationally recognized sustainability standards. Accordingly, CSR implementation in Georgia develops predominantly through corporate governance codes, investor expectations, market reputation, and contractual commitments instead of mandatory legislative requirements. This regulatory model reflects a liberal market philosophy emphasizing corporate autonomy, private ordering, and limited state intervention while simultaneously promoting responsible business conduct through soft-law instruments and internationally accepted best practices.[28] This regulatory model reflects a liberal market philosophy emphasizing corporate autonomy, private ordering, and minimal state intervention while simultaneously encouraging responsible business conduct through soft-law mechanisms and international best practices.

Corporate justice within global business law provides the normative foundation for understanding CSR not merely as a voluntary ethical initiative but as a legal and moral obligation arising from the broader relationship between corporations, society, and the state. From the perspective of legal philosophy, corporations are no longer viewed solely as profit-maximizing economic entities but also as social institutions whose activities significantly influence the realization of justice, human rights, environmental sustainability, and public welfare. Consequently, the legitimacy of corporate power depends not only upon compliance with positive law but also upon the extent to which corporate decision-making promotes fairness, accountability, and the protection of stakeholders affected by business operations.

John Rawls's theory of justice as fairness provides one of the most influential philosophical foundations for conceptualizing CSR as an element of corporate justice. Rawls's First Principle of Justice asserts that every person possesses an equal claim to a fully adequate scheme of basic liberties compatible with similar liberties for others. Applied to corporate governance, this principle requires corporations to respect and protect the fundamental rights

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[27] Yogi Prasetyo, "Indonesian Integral Law Based On Pancasila," *Pancasila And Law Review* 3, No. 1 (June 2022): 1–12, Https://Doi.Org/10.25041/Plr.V3i1.2443.

[28] Merab Vanishvili And Zviad Shanava, "Challenges And Perspectives Of Corporate Governance In Georgia," *American Research Journal Of Humanities & Social Science (ARJHSS)* 5, No. 4 (2022): 118–27, Www.Arjhss.Com.

and freedoms of all individuals affected by their activities, including employees, consumers, local communities, indigenous peoples, and other stakeholders. Corporate practices that undermine labour rights, discriminate against vulnerable groups, exploit local communities, or damage the environment in ways that impair fundamental human rights are therefore inconsistent with the requirements of justice. CSR, from this perspective, becomes a mechanism through which corporations fulfil their obligation to respect the equal dignity and basic liberties of every individual rather than merely satisfying regulatory compliance or enhancing corporate reputation.

Rawls's Difference Principle further strengthens the philosophical justification for legally enforceable CSR obligations. According to this principle, social and economic inequalities are morally acceptable only when they produce the greatest benefit for the least advantaged members of society. Within the corporate context, this implies that the accumulation of corporate wealth and economic profit can only be regarded as just when it contributes to improving the welfare of disadvantaged groups rather than concentrating benefits exclusively among shareholders or corporate executives. Consequently, corporate decision-making should not be evaluated solely according to profitability or shareholder value but also according to its distributive consequences for workers, economically marginalized communities, indigenous peoples, and other vulnerable stakeholders affected by corporate activities. CSR, therefore, functions as an institutional mechanism for ensuring that corporate economic power contributes to distributive justice through fair employment practices, community development, environmental protection, and equitable access to economic opportunities.

The philosophical foundation of corporate justice may also be understood through Thomas Aquinas's conception of Natural Law (*Lex Naturalis*) and the Common Good (*Bonum Commune*). Although Aquinas did not formulate a theory of Corporate Social Responsibility in the modern sense, his legal philosophy provides important normative principles for evaluating the moral legitimacy of economic activity. Aquinas argues that positive law derives its legitimacy from conformity with natural law, which reflects universal principles of reason directed toward the common good.[29] Accordingly, economic institutions, including corporations, cannot legitimately pursue private interests in ways that undermine the welfare of society as a whole. The concept of the common good requires that economic activities contribute to social harmony, human flourishing, and collective welfare rather than merely maximizing private profit. From this perspective, contemporary CSR regulation may be understood not as a direct application of Aquinas's theory but as a modern legal expression of the broader principle that economic power carries corresponding responsibilities toward society and that corporate activities should promote justice, solidarity, and the public interest.

Taken together, Rawls's theory of justice and Aquinas's conception of natural law and the common good provide complementary philosophical foundations for corporate justice. While Rawls explains why corporations must distribute the benefits and burdens of economic activity fairly and respect the fundamental rights of all stakeholders, Aquinas offers a broader moral justification for legal intervention by emphasizing that economic activity ultimately

[29] Stephen L. Brock, *The Light That Binds: A Study In Thomas Aquinas's Metaphysics Of Natural Law* (Eugene: Pickwick Publications, 2020).

exists to advance the common good. These jurisprudential perspectives collectively support the contemporary evolution of CSR from a voluntary ethical commitment into a legally recognized obligation aimed at reconciling corporate profitability with social justice, human dignity, and sustainable development.

3.2. A Comparison of Indonesian and Georgian Laws Regarding Corporate Justice, Corporate Social Responsibility, and Global Business Law from a Legal Philosophy Perspective

The comparative analysis reveals that Indonesia and Georgia adopt fundamentally different philosophical and regulatory approaches to CSR, reflecting distinct conceptions of corporate justice within contemporary global business law. Rather than merely identifying similarities and differences, the comparison demonstrates how each jurisdiction justifies corporate responsibility through different legal traditions, constitutional values, and regulatory philosophies, while simultaneously exhibiting a gradual convergence under the influence of international corporate governance standards. The first comparative finding indicates that Indonesia has developed a mandatory justice-oriented CSR framework. Indonesian CSR regulation is grounded in constitutional principles of social justice embodied in Article 33 of the 1945 Constitution and further institutionalized through Law No. 40/2007 and GR No. 47/2012. Within this framework, CSR is not regarded as a discretionary corporate activity but as a legally enforceable obligation arising from the social function of corporate ownership.[30] The philosophical foundation of this approach reflects the welfare-state tradition and Pancasila's conception of social justice, whereby corporate economic power is expected to contribute directly to public welfare, environmental sustainability, and equitable economic development.[31] Accordingly, state intervention in corporate conduct is justified as a constitutional mechanism for realizing distributive justice and protecting broader societal interests.

The second comparative finding demonstrates that Georgia predominantly adopts a governance-oriented voluntary CSR regime. Although Georgian legislation increasingly encourages responsible business practices, CSR implementation largely develops through corporate governance principles, international soft-law instruments, and market-based accountability mechanisms rather than comprehensive statutory obligations. This approach reflects a regulatory philosophy emphasizing corporate autonomy, contractual freedom, and private governance, while relying upon international standards such as the OECD Guidelines for Multinational Enterprises and broader European corporate governance principles to encourage socially responsible business behaviour. Consequently, corporate justice in Georgia is conceptualized primarily through good governance, transparency, and voluntary accountability rather than direct legislative coercion. The third comparative finding reveals an important process of regulatory convergence between Indonesia and Georgia despite their different legal philosophies. Global business law, international sustainability standards, the

[30] Lelisari Lelisari, Hamdi Hamdi, And Imawanto Imawanto, "Kemunduran Pengaturan Tanggung Jawab Sosial Perusahaan Dalam Sektor Pertambangan Mineral Dan Batubara," *Jurnal IUS Kajian Hukum Dan Keadilan* 9, No. 2 (2021): 404–21, Https://Doi.Org/10.29303/Ius.V9i2.907.

[31] Dicky Eko Prasetio, "Pancasila Sebagai Pengembangan Moral Virtual Dalam Perspektif Living Ideology," *Pancasila : Jurnal Keindonesiaan* 3, no. 2 (2023): 127.

United Nations Guiding Principles on Business and Human Rights, Environmental, Social and Governance (ESG) principles, and evolving expectations of responsible corporate governance increasingly influence both jurisdictions.[32] Indonesia has progressively incorporated international governance principles into its mandatory CSR framework, while Georgia has strengthened voluntary CSR implementation through greater alignment with international regulatory standards. This convergence demonstrates that contemporary corporate justice is no longer shaped exclusively by domestic legal traditions but increasingly reflects transnational normative developments that integrate human rights, environmental protection, sustainable development, and corporate accountability into business regulation.

These comparative findings contribute to comparative legal scholarship by demonstrating that the distinction between mandatory and voluntary CSR should not be understood as a rigid binary opposition. Instead, both models represent different regulatory pathways toward achieving the common normative objective of corporate justice. Indonesia illustrates how constitutional and statutory intervention may institutionalize corporate responsibility through mandatory legal obligations, whereas Georgia demonstrates how corporate governance mechanisms and international soft law may encourage responsible corporate conduct without extensive legislative compulsion. The comparison, therefore, advances a theoretical explanation that the future development of global business law is characterized not by the dominance of a single regulatory model but by the progressive convergence of diverse legal systems toward a shared framework of responsible and justice-oriented corporate governance.

Comparative law also provides insights into how other legal systems regulate aspects of CSR and corporate justice in the context of preventive and ethical social responsibility, such as international norms and globally recognized standards that govern the principles of sustainability, human rights, and environmental protection.[33] Therefore, this comparative law is not only an evaluation tool but also a basis for cross-border legal harmonization, strengthening international cooperation, and promoting the implementation of social justice that not only stops at the theoretical level but can truly be felt practically by the community and all stakeholders. Thus, comparative law related to corporate justice, corporate social responsibility, and global business law has a strategic role in strengthening the normative framework, developing supervisory systems, and promoting the alignment of the principles of justice at the international level. This approach allows countries to learn from each other's experiences, improve existing legal systems, and create a fair, sustainable business environment that can provide the greatest benefit to the global community in order to realize inclusive and equitable economic development. Comparative law related to corporate justice, CSR, and global business law is an important step in understanding the dynamics of law in the international world because both countries, Indonesia and Georgia, although having fundamentally different legal systems where Indonesia tends to adhere to a civil law system

[32] Tamta Kartsivadze, "Contemporary Challenges Of Corporate Social Responsibility In Georgia," *Innovative Economics And Management* 10, No. 3 (November 29, 2023): 75–84, Https://Doi.Org/10.46361/2449-2604.10.3.2023.75-84.

[33] Imen Khanchel, Naima Lassoued, And Rym Gargoury, "CSR And Firm Value: Is CSR Valuable During The COVID 19 Crisis In The French Market?," *Journal Of Management And Governance* 27, No. 2 (2023): 575–601, Https://Doi.Org/10.1007/S10997-022-09662-5.

oriented towards codes and written law, while Georgia adopts a mixed system that combines elements of civil law and common law, face similar challenges in regulating corporate behavior in an increasingly complex era of globalization.[34]

Indonesia's mandatory CSR framework cannot be understood solely through the enumeration of statutory provisions, as its regulatory design is fundamentally rooted in the country's constitutional philosophy and conception of the welfare state. Unlike jurisdictions that primarily regard CSR as a voluntary component of corporate governance, Indonesia conceptualizes CSR as a legal obligation arising from the constitutional relationship between economic development, social justice, and public welfare. The state's intervention in corporate activities, therefore, reflects not merely regulatory policy but a broader philosophical commitment to ensuring that economic growth serves the collective interests of society rather than exclusively private economic gain. The philosophical foundation of Indonesia's mandatory CSR regime is embedded in Pancasila, which functions as the fundamental normative source of the Indonesian legal system. In particular, the Second Principle (Just and Civilized Humanity) requires that economic activities respect human dignity and protect the rights of individuals and communities affected by corporate operations. This principle rejects a purely profit-oriented conception of business by affirming that corporations possess ethical and legal responsibilities toward workers, consumers, local communities, and the environment. Equally significant is the Fifth Principle (Social Justice for All Indonesians), which establishes distributive justice as a constitutional objective of national economic development. From this perspective, corporate wealth and commercial success are not regarded as purely private achievements but carry corresponding obligations to contribute to equitable social welfare and sustainable development. Mandatory CSR therefore represents a legal mechanism through which the principles of humanity and social justice are translated into enforceable corporate obligations.

This philosophical orientation is further reinforced by Article 33 of the 1945 Constitution, which provides the constitutional foundation for Indonesia's economic democracy and welfare-state model. Article 33 requires that the national economy be organized as a collective endeavour based upon the principle of kinship and that the exploitation of natural resources be directed toward the greatest prosperity of the people. Consequently, corporations operating within sectors involving natural resources or activities affecting public welfare cannot be viewed merely as private market actors pursuing shareholder value.[35] Instead, they perform an important social function that justifies state regulation to ensure that economic activities generate benefits for society as a whole. The constitutional principle embodied in Article 33 therefore provides the normative justification for imposing legally binding CSR obligations as an instrument of distributive justice and sustainable development. Indonesia's conception of the welfare state further explains why CSR has evolved from a voluntary ethical commitment into a mandatory legal obligation. Within the welfare-state tradition, the state bears

[34] Davit Gvenetadze, "Brief Overview Of Franchising, Identifying Georgian Perspective," *Scientific Journal „Spectri"* 1, No. 1 (September 24, 2025): 2–4, Https://Doi.Org/10.52340/Spectri.2025.11.01.01.
[35] Ivan Ferdiansyah Agustinus, "Mineral And Coal Mining Business And Management In Indonesia From The Indonesian Constitutional Viewpoint," *Journal Of World Science* 1, No. 7 (2022): 500–510, Https://Doi.Org/10.58344/Jws.V1i7.68.

constitutional responsibility for protecting social welfare, reducing economic inequality, safeguarding environmental sustainability, and ensuring that private economic activities contribute to the public interest. This constitutional responsibility legitimizes state intervention in corporate governance whenever unrestricted market autonomy risks producing environmental degradation, social exclusion, or unequal distribution of economic benefits. Mandatory CSR is therefore understood not as an undue limitation upon corporate freedom but as a constitutional instrument for balancing private economic interests with broader societal welfare.

These philosophical principles are subsequently institutionalized through Indonesia's statutory framework. Article 74 of Law No. 40/2007 requires companies operating in or related to natural resources to implement Social and Environmental Responsibility, while GR No. 47/2012 establishes detailed implementation mechanisms by integrating CSR into corporate planning and governance. Similarly, Law Number 25 of 2007 concerning Investment obliges investors to undertake Corporate Social Responsibility in a manner consistent with the values, norms, and culture of local communities. Complementary legislation, including Law Number 32 of 2009 concerning Environmental Protection and Management, Law Number 31 of 1999 concerning the Eradication of Corruption, Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering, Law Number 1 of 2023 concerning the Criminal Code, and Supreme Court Regulation Number 13 of 2016, further reinforces the principle that corporations are legal subjects whose rights are inseparable from corresponding legal and social responsibilities. Indonesia's regulatory model demonstrates that mandatory CSR is not merely a legislative policy choice but a constitutional expression of Pancasila, the welfare-state doctrine, and Article 33 of the 1945 Constitution. The Indonesian legal system, therefore, conceptualizes corporate justice as requiring an active role of the state in ensuring that corporate profitability remains inseparable from human dignity, environmental stewardship, and social justice. This philosophical orientation distinguishes Indonesia from jurisdictions that predominantly rely upon voluntary corporate governance mechanisms, illustrating that state intervention in corporate conduct is regarded as a legitimate constitutional means of achieving equitable and sustainable economic development.

The legal framework governing CSR and corporate justice in Georgia reflects a regulatory philosophy that differs significantly from mandatory CSR regimes found in several other jurisdictions. Rather than emphasizing state-imposed social obligations, the Georgian approach primarily seeks to promote responsible corporate conduct through corporate governance mechanisms, stakeholder engagement, transparency, and adherence to international business standards. Within this framework, corporate justice is understood not as a matter of corporate punishment or criminal liability, but as the ethical and institutional responsibility of corporations to balance economic objectives with the legitimate interests of stakeholders affected by business activities. This approach is reflected in the Corporate Governance Code for Issuers of Public Securities, adopted by the National Bank of Georgia in 2021 with the support of the World Bank and the International Finance Corporation (IFC).[36]

[36] Irakli Burduli, "Modern Georgian Corporate Law In The Mirror Of European Law. General Review Of The Reform," *Journal Of Human Security And Global Law* 2, No. 1 (December 21, 2023): 99–110, Https://Doi.Org/10.5565/Rev/Jhsgl.38.

The Code encourages corporations to integrate principles of accountability, stakeholder participation, sustainability, and responsible decision-making into their governance structures. These principles embody a conception of corporate justice that extends beyond shareholder interests and recognizes that corporate legitimacy depends upon maintaining fair and responsible relationships with employees, investors, consumers, local communities, and other stakeholders. Accordingly, the Georgian model seeks to achieve corporate responsibility through governance-based incentives and institutional accountability rather than through extensive statutory CSR mandates.

The philosophical foundation of this approach is also reflected in the Law of Georgia on Entrepreneurs (2021), which requires corporate governing bodies to prepare and disclose annual reports, business reports, and information concerning corporate performance and decision-making processes.[37] While these obligations are primarily procedural, they contribute to a broader framework of corporate justice by ensuring that stakeholders have access to information necessary for evaluating whether corporate activities are conducted in a fair, responsible, and sustainable manner. Transparency is therefore not viewed merely as a regulatory requirement but as a mechanism for promoting ethical corporate behaviour and strengthening public trust in business institutions. Unlike legal systems that conceptualize corporate justice primarily through state-enforced redistributive obligations, Georgia generally approaches CSR through a governance-oriented model influenced by European corporate governance standards, international soft-law instruments, and market-based accountability. The emphasis is placed on encouraging corporations to internalize social and environmental responsibilities as part of good corporate governance and long-term business sustainability. This reflects a broader understanding that corporate justice involves balancing profitability with stakeholder welfare, social responsibility, and ethical business conduct rather than focusing exclusively on legal sanctions for corporate misconduct.

Consequently, the Georgian approach illustrates a distinct conception of corporate justice within global business law. Corporate responsibility is promoted through transparency, stakeholder engagement, and governance mechanisms that encourage corporations to act as socially responsible economic actors. The primary objective is not to punish corporations for wrongdoing but to create institutional conditions under which corporate activities contribute to sustainable development, stakeholder welfare, and the broader public interest. In this respect, corporate justice in Georgia is closely connected to responsible governance and corporate citizenship rather than to the law of corporate criminal liability. Regulations regarding CSR in Georgia are currently still partial and not integrated into a separate regulation that is nationally binding, but the country is showing progressive steps in supporting CSR practices as part of sustainable and responsible business governance.[38] In practice, the role of the Georgian government tends more towards promoting and facilitating CSR through various initiatives and programs that encourage cooperation between business and society, without strict legal obligations for companies to implement CSR

[37] Iwona Zdonek, Anna Mularczyk, And Grzegorz Polok, "The Idea Of Corporate Social Responsibility In The Opinion Of Future Managers—Comparative Research Between Poland And Georgia," *Sustainability* 13, No. 13 (June 23, 2021): 7045, Https://Doi.Org/10.3390/Su13137045.
[38] Zdonek, Mularczyk, And Polok.

on a mandatory basis.[39] This approach is evident in policies related to promoting minimum social and environmental standards for business operations and encouraging the development of partnership relations between the private and government sectors to achieve sustainable development goals and alleviate social and environmental problems.

From a legal philosophy perspective, this situation reflects that CSR in Georgia is still seen as a moral and social responsibility of companies that is voluntarily internalized as an ethical business value, in accordance with the normative view that CSR grows from a shared awareness of social justice and ethical obligations, but has not yet been fully embodied into a formal juridical obligation bound by law. Thus, CSR practices in Georgia currently prioritize the principles of goodness and inclusive partnership, as well as the company's ability to contribute to social and environmental interests, without strict legal sanctions if not fulfilled. Nevertheless, Georgia has adopted the principles of good corporate governance through the corporate governance code published by the National Bank of Georgia in 2021, which affirms the importance of transparency, accountability, and the involvement of various stakeholders in the implementation of business activities, which indirectly supports corporate social responsibility.[40] Specifically, there is no single article or regulation that mentions CSR as a legal obligation in Georgia, but rather various policies and codes of ethics that aim to shape corporate awareness and create an ethical and sustainable business environment. This more flexible approach allows Georgia to adapt its legal framework to the evolving needs of business and social dynamics, but also requires the active role of companies and public oversight to ensure effective CSR implementation. In conclusion, the regulation of corporate social responsibility in Georgia reflects the early stages and process of regulatory adaptation to international CSR standards, with a focus on collaboration between the state and the private sector, representing a fusion of moral values and legal norms in the context of the development of global business law. The following is a comparative law table between Indonesia and Georgia regarding corporate justice, CSR, and global business law from a legal philosophy perspective.

Table 1. Legal Comparison between Indonesia and Georgia regarding Corporate Justice, CSR, and Global Business Law

Comparative Indicators	Indonesia	Georgia	Comparative Findings
Philosophical Foundation of Corporate Justice	Based on **Pancasila** (Second Principle: Just and Civilized Humanity; Fifth Principle: Social Justice for All Indonesians), Article 33 of the 1945 Constitution, and the welfare-state doctrine,	Based on liberal market governance, European corporate governance principles, and international soft-law instruments emphasizing responsible corporate	Indonesia conceptualizes corporate justice as a constitutional obligation grounded in social justice, whereas Georgia views corporate justice primarily as

[39] Tamta Kartsivadze, "Contemporary Challenges Of Corporate Social Responsibility In Georgia," *Innovative Economics And Management* 10, No. 3 (November 29, 2023): 75–84, Https://Doi.Org/10.46361/2449-2604.10.3.2023.75-84.
[40] Kartsivadze.

	which regard corporations as having constitutional obligations toward society.	conduct and corporate autonomy.	an element of responsible corporate governance.
Concept of Corporate Justice	Corporate justice is understood as the legal obligation of corporations to balance profitability with social welfare, environmental protection, and distributive justice through mandatory state regulation.	Corporate justice is understood as good corporate governance achieved through transparency, accountability, ethical management, and stakeholder engagement without comprehensive statutory coercion.	Both systems pursue responsible corporate conduct, but Indonesia adopts a justice-oriented regulatory model while Georgia adopts a governance-oriented model.
Stakeholder Protection	Strong statutory protection for communities, workers, and the environment through mandatory CSR obligations and environmental legislation.	Stakeholder protection is primarily promoted through governance standards, disclosure obligations, shareholder rights, and voluntary corporate commitments.	Indonesia prioritizes legal protection through mandatory obligations; Georgia emphasizes governance mechanisms and voluntary stakeholder engagement.
Corporate Accountability Mechanisms	Accountability is enforced through statutory obligations, regulatory supervision, and legal sanctions for non-compliance with CSR obligations.	Accountability is achieved through corporate governance codes, annual reporting, board oversight, transparency requirements, and market discipline.	Indonesia relies primarily on public-law enforcement, whereas Georgia emphasizes self-regulation supported by institutional governance.
Access to Justice and Remedies	Communities affected by corporate activities may seek legal remedies through environmental, administrative, and civil litigation based on statutory rights.	Legal remedies are generally pursued through corporate governance mechanisms, contractual rights, judicial proceedings, and regulatory enforcement where applicable.	Indonesia provides broader statutory avenues for protecting public interests, while Georgia relies more heavily on general corporate law and judicial enforcement.
CSR Regulatory Model	Mandatory CSR under Article 74 of Law No. 40 of 2007, Government Regulation No. 47 of	Predominantly voluntary CSR encouraged through the Corporate	Indonesia represents a **mandatory justice-oriented CSR model**, whereas Georgia

	2012, and Investment Law No. 25 of 2007.	Governance Code (2021), Entrepreneurs Law (2021), OECD Guidelines, ESG principles, and international best practices.	represents a **governance-oriented voluntary CSR model**.
Human Rights and Environmental Protection	Human rights, environmental sustainability, and community welfare are incorporated into mandatory CSR obligations, particularly for natural-resource-based companies.	Human rights and environmental responsibilities are encouraged through ESG principles, international standards, and voluntary corporate governance initiatives.	Both jurisdictions recognize sustainability, but Indonesia embeds these values within binding legislation while Georgia promotes them through governance frameworks.
Role of the State in Corporate Justice	The state actively intervenes to ensure corporations fulfil constitutional obligations toward social justice and sustainable development.	The state acts primarily as a facilitator of responsible corporate governance by establishing governance standards and encouraging market compliance.	Indonesia reflects a welfare-state approach, whereas Georgia adopts a regulatory facilitation model emphasizing market governance.
Relationship between Corporate Profit and Social Justice	Corporate profit is constitutionally legitimate only when accompanied by social responsibility and public welfare in accordance with Article 33 of the 1945 Constitution.	Corporate profitability remains the principal business objective but is expected to be balanced through ethical governance, transparency, and responsible business conduct.	Indonesia integrates distributive justice into corporate regulation, whereas Georgia balances profitability through governance and ethical accountability.
Influence of Global Business Law	International standards reinforce an already mandatory CSR framework by strengthening sustainability, ESG principles, and corporate accountability.	International soft law serves as the principal driver of CSR development and corporate governance reforms.	Despite different regulatory philosophies, both jurisdictions demonstrate **regulatory convergence** toward internationally accepted principles of responsible corporate governance.

Source: Author's Comparative Analysis.

The comparative analysis demonstrates three principal findings. First, Indonesia has institutionalized corporate justice as a constitutional and legally enforceable obligation, grounded in Pancasila, Article 33 of the 1945 Constitution, and the welfare-state doctrine. Consequently, CSR functions as a mandatory legal instrument designed to achieve distributive justice, environmental sustainability, and public welfare. Second, Georgia conceptualizes corporate justice primarily through corporate governance, emphasizing transparency, accountability, stakeholder engagement, and voluntary CSR implementation supported by international soft-law instruments rather than comprehensive statutory obligations. Third, notwithstanding these different regulatory philosophies, both jurisdictions exhibit an increasing process of regulatory convergence under the influence of global business law, ESG principles, the OECD Guidelines, and the United Nations Guiding Principles on Business and Human Rights. This convergence suggests that contemporary corporate justice is progressively evolving from divergent domestic legal traditions toward a shared transnational framework that integrates corporate profitability with human rights, environmental protection, stakeholder accountability, and sustainable development.

4. Conclusions

Corporate justice in global business law is a fundamental concept that integrates CSR with the principles of justice both philosophically and juridically. This concept not only requires companies to pursue economic profit but also to consider moral and social aspects to balance rights and obligations among various stakeholders. Based on John Rawls' theory of distributive justice, Thomas Aquinas' natural law teachings, H.L.A. Hart's legal positivism, and Jürgen Habermas' critical theory, CSR, which was originally more moral in nature, has become a binding legal obligation in global business law, creating a paradigm of business governance that is just, transparent, and sustainable. Thus, global business law plays a role not only as a market regulator but also as a balancing instrument between economic interests and social justice in the era of globalization. This emphasizes companies as agents of social justice and environmental responsibility who are able to promote inclusive and sustainable global development.

This study demonstrates that corporate justice constitutes the normative foundation of CSR, although Indonesia and Georgia operationalize this concept through different legal and philosophical approaches. Indonesia institutionalizes corporate justice through a mandatory CSR regime grounded in Pancasila, Article 33 of the 1945 Constitution, and the welfare-state doctrine, whereas Georgia emphasizes a governance-oriented model based on transparency, accountability, stakeholder engagement, and voluntary compliance with international corporate governance standards. Despite these regulatory differences, both jurisdictions exhibit an increasing convergence toward a transnational model of corporate justice shaped by global business law, ESG principles, the OECD Guidelines, and the United Nations Guiding Principles on Business and Human Rights. These findings contribute to comparative legal scholarship by demonstrating that mandatory and voluntary CSR should not be viewed as competing paradigms but as complementary regulatory pathways through which different legal systems pursue the shared objective of balancing corporate profitability with social justice, human rights, environmental sustainability, and responsible business governance. Both countries show how the complexity and diversity of legal systems affect the form and

implementation of corporate justice within the global legal framework, with Indonesia being more formally binding and Georgia prioritizing moral and cultural aspects in CSR practices.

5. Acknowledgements

Thank you to the Faculty of Law, Universitas Airlangga for assisting and facilitating this research.

6. Funding (optional)

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