

Perbandingan transformasi corporate social responsibility dan good corporate governance pada undang-undang Nomor 40 tahun 2007 tentang Perseroan Terbatas = Comparative analysis on transformation of corporate social responsibility and good corporate governance in Republic of Indonesia law No. 40 2007 on limited company

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Abstrak

Penelitian ini membahas perbandingan mengenai transformasi konsep Corporate Social Responsibility (CSR) dan Good Corporate Governance (GCG) pada Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas untuk mengetahui mengapa transformasi GCG berjalan dengan baik, sedangkan transformasi CSR mengundang pengujian konstitusional. Putusan Mahkamah Konstitusi Perkara no 53 Tahun 2008 digunakan sebagai bahan analisis teks untuk memperoleh ragam pemaknaan terhadap istilah Tanggung Jawab Sosial dan Lingkungan (TJSL) serta menganalisis kontroversi pemberlakuan TJSL sebagai kewajiban hukum. Keberhasilan transformasi GCG adalah adanya kebijakan nasional serta dukungan terstruktur dan sistemik. CSR berada pada ranah moral etika dan TJSL pada ranah hukum dan kedua-duanya berlaku di Indonesia.

.....This research compares the transformation of Corporate Social Responsibility (CSR) and Good Corporate Governance, and explores the factors affecting the transformation of GCG concept to the Indonesian legal system. Questioned was whether the term social and environmental responsibility refers to the internationally known CSR since it has resulted in request for constitutional review. Text analysis of the Constitutional Court Decision Number 53 of 2008 was employed to find the various facets of meanings and provide insight into the issue of CSR as voluntary activities transformed into legally mandatory act. Applying Political Obligation theory reveals that CSR tends to be morally based, hence 'social and environmental responsibility' term refers to a set of different criteria based on the Indonesian Constitutional Law, Article 33, paragraph (1),(2),(3).