

Pengaturan corporate social responsibility di Indonesia beserta permasalahannya = Corporate social responsibility regulations in Indonesia along with its problems

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Abstrak

ABSTRAK

Suatu Perseroan Terbatas memiliki tanggung jawab untuk mencari profit sebanyak-banyaknya. Namun, selain tanggung jawab tersebut ada suatu tanggung jawab yang melampaui tanggung jawab ekonomi semata, yaitu tanggung jawab Perseroan terhadap stakeholders-nya yang disebut sebagai Corporate Social Responsibility (CSR). Namun di Indonesia, pengaturan tentang CSR masih banyak menuai pro dan kontra. CSR secara internasional dipahami sebagai suatu tanggung jawab perusahaan kepada stakeholder-nya yang bersifat voluntary. Di Indonesia, sifatnya telah bergeser menjadi mandatory yang dicerminkan melalui wujud peraturan dan perundangan di Indonesia. Penelitian ini dilaksanakan melalui metode yuridis normatif yang dilakukan dengan meninjau Undang-Undang Perseroan Terbatas, Peraturan Pemerintah, dan Peraturan Daerah tentang CSR, ditemukan banyak pergeseran sifat CSR yang menimbulkan banyak permasalahan pada implementasinya. Permasalahan tersebut paling banyak ditemui pada berbagai Peraturan Daerah yang berbeda-beda pengaturannya, misalnya pada aspek pembiayaan, penetapan sanksi yang terlalu ketat, dan lain sebagainya. Hal ini berpotensi dapat merusak iklim investasi di Indonesia karena tidak adanya kepastian hukum dalam mengimplementasikan CSR. Kurangnya kesatuan pemahaman terhadap maksud, tujuan, dan prinsip dari CSR merupakan pemicu kesalahpahaman dari implementasi CSR. Sehingga ada baiknya jika regulator di Indonesia berpedoman pada pemahaman CSR yang diakui melalui berbagai pedoman intrernasional seperti UN GlobalCompact, ISO 26000, dan OECD Guidelines.

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ABSTRACT

A limited liability company has a responsibility to gain profit as much as possible. Beside the responsibility as stated before, there is another responsibility that exceeds the economic responsibility, which is the responsibility to look after the stakeholders of the company, known as Corporate Social Responsibility (CSR). However, the law of CSR in Indonesia reap many of the pros and cons. CSR is internationally understood as a company?s responsibility to its stakeholder under a voluntary characterized. However, the CSR?s character in Indonesia is turned into mandatory characterized which can be found under Indonesia?s rules and regulations. Through an analytical juridical method, this research is conducted by

reviewing Indonesian Company Law, Government Regulation, and several Local Regulations about CSR, found a lot of shifted character on CSR that caused many problems in the implementation. Most of the common problems are encountered under various of Local Regulations? arrangement, for the examples on the financing, punishments, and many other aspects. These problems may potentially jeopardize the investment atmosphere in Indonesia because the lack of legal certainty in implementing the CSR. The lack of the unity of the concepts, purpose and objects, and also the basic principles of CSR became the trigger of the missed implementation of CSR. Therefore, it will be good if Indonesian legislative board are following the CSR concept and understandings under international guidance such as The UN Global Compact, ISO 26000, and The OECD Guidelines.