

# **Analisis Implementasi Program Corporate Social Responsibility Pada Masa Pandemi Covid-19 = Analysis of Corporate Social Responsibility Program Implementation During Covid-19 Pandemic**

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## **Abstrak**

Penelitian ini berfokus kepada implementasi program CSR yang ada selama masa pandemi Covid-19. Penelitian ini dilakukan mulai dari September hingga Januari 2021. Metode penelitian yang digunakan adalah tinjauan pustaka yang mengharuskan penulis meninjau berbagai literatur mulai dari jurnal, buku, laporan terkait, surat kabar, dan sumber literatur lainnya. Penulis melakukan hal tersebut guna mendapatkan data secara luas terkait perusahaan yang mengimplementasikan CSR pada masa pandemi Covid-19 baik di Indonesia maupun di luar negeri. Hasil tinjauan pustaka yang telah dilakukan antara lain dapat mengetahui ruang lingkup, manfaat, model, hingga proses implementasi dari beberapa program CSR. Ruang lingkup dari implementasi terdiri dari dua. Pertama, konsep Triple Bottom Line yang hasilnya menunjukkan bahwa CSR dilakukan mengacu kepada profit dan people. Kedua, berdasarkan draft ISO 26000 CSR dilaksanakan guna pemenuhan Hak Asasi Manusia dan Pembangunan Sosial. CSR dari masing-masing perusahaan memberikan manfaat bagi sasaran maupun bagi perusahaan. Model-model CSR terbagi menjadi menurut pelaksananya dan menurut tujuannya. Berdasarkan Carroll CSR Pyramid, motif utama CSR pada masa pandemi adalah philanthropy responsibility. Penelitian ini, selain memberikan gambaran dari setiap program yang dikaji juga memberikan rekomendasi bagi penelitian selanjutnya agar menambah wawasan tentang implementasi CSR dimasa pandemi.

.....This research focuses on the implementation of existing CSR programs during the Covid-19 pandemic. This research was conducted from September to January 2021. The research method used is a literature review which requires the authors to review the literature sharing ranging from journals, books, related reports, newspapers, and other literary sources. The author did this in order to obtain extensive data regarding companies implementing CSR during the Covid-19 pandemic both in Indonesia and abroad. The results of the literature review that have been carried out include knowing the scope, benefits, models, and the implementation process of several CSR programs. The scope of implementation consists of two. First, the Triple Bottom Line concept whose results show that CSR is carried out referring to profit and people. Second, based on the draft ISO 26000 CSR is implemented to fulfill Human Rights and Social Development. CSR of each company provides benefits for the target as well as for the company. CSR models are divided into according to their implementers and according to their objectives. According to the Carroll CSR Pyramid, the main motive for CSR during a pandemic is philanthropy responsibility. This research, in addition to providing an overview of each program studied, also provides recommendations for further research in order to add insight into the implementation of CSR during the pandemic.