

**PENERAPAN KEWAJIBAN HUKUM TERHADAP TANGGUNG
JAWAB SOSIAL PERUSAHAAN (*CORPORATE SOCIAL
RESPONSIBILITY*) YANG BERDASARKAN PRINSIP
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ABSTRACT

The existence of a corporation as the main source of economic development is closely related to the society surrounding it. The corporation as a part of the society has involved in complicated social problems. Corporate Social Responsibility (known as CSR) which was previously carried out based on philanthropy principle has turned into legal responsibility. Therefore, it will be interesting deals with regulation in legal system. Generally, this study is aimed to develop an argumentation as a base of legal formation. The principle of justice, ethics, and moral values serve as philosophical argumentation, while social deviation solution functions as sociological argumentation, and finally various regulations as juridical bases. The principles of laws will be applied as the guidelines to determine the forms and application of CSR. This is a normative legal research in which conceptual approach is applied, and it is conducted through library study which discusses primary, secondary, and tertiary law materials, and other non law materials. The research result will be analyzed prescriptively. The research concludes that (1) the concept of legal responsibility can be applied to CSR; and (2) it will be in the form of a law which regulates CSR specifically.

Keywords: CSR, philanthropy, corporation

I. PENDAHULUAN

Keberadaan korporasi sebagai mesin utama pembangunan ekonomi tidak dapat dilepaskan dari masyarakat di sekelilingnya, baik dalam tingkat nasional maupun pada level global. Korporasi sebagai bagian masyarakat sudah terlibat dan masuk ke dalam persoalan-persoalan sosial yang mendalam (Budimanta, 2004: 34).

Kalau korporasi hanya dengan pertimbangan efisiensi secara ekonomi, kemudian menutup atau memindahkan usahanya ke tempat lain, maka akan timbul