

ABSTRACT

PT SBA created a CSR program called garam Leupung in order to help the economy of the people around the Leupung coast, Aceh Besar. In 2019 there was a phenomenon that the fulfillment of salt could not be fulfilled because the processing was still traditional so that the price of salt was quite high in the community. There are several responses both the pros and cons of the CSR program. The purpose of this research is to find out how the implementation of the CSR program is carried out by PT SBA. This study uses a descriptive qualitative method so that it can describe a process, situation or phenomenon that is happening. This research was conducted with reference to the theory of CSR Implementation by Yusuf Wibisono (2007), namely the planning stage, the implementation stage, the evaluation stage and the reporting stage. The conclusion obtained from this research is that PT SBA's CSR implementation has implemented the four stages previously mentioned, it's just that when evaluated, the Leupung salt program has not evenly reached the entire population so there are still some people who feel lacking which can potentially lead to judgments negative for the company.

Keyword : CSR, economy, empowerment, implementation