

**THE APPLICATION OF THE RESPONSIBILITY PRINCIPLE IN THE  
MANAGEMENT OF TANNERY IN SUKAREGANG KAB. GARUT  
CONNECTED WITH LAW REGULATIONS**

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**ABSTRACT**

The principle of responsibility is one of the principles contained in GOOD Corporate Governance, which means that every company or business actor has a responsibility for the welfare of the community and also the environment. This GCG system has also been implemented and implemented in every region in Indonesia, especially in Garut Regency which has been listed in its regional regulations. The problem in this study is how the principle of responsibility is applied to the tannery business actors in Sukaregang Garut according to the laws and regulations and how the sanctions are applied to the tannery management business actors which cause environmental pollution in the long term. The approach method used in this research is normative juridical. The main data of this research is library data and data analysis used by the writer is by using qualitative analysis. It is concluded that the principle of responsibility which is contained in the regulations of the District Regional Regulation. Garut No. 16 of 2017 concerning Corporate Social and Environmental Responsibility has not been fully implemented properly in the Sukaregang Garut area and there are administrative and criminal sanctions if there are business actors who do not comply with these regulations.

**Keywords :** corporate responsibility, the principle of responsibility, waste management

## **PRELIMINARY**

The principle of responsibility is one of the principles in Good Corporate Governance or also known as the principle of responsibility. The company must comply with the laws and regulations that are closely related to its business activities. The concept of Good Corporate Governance is not something new for corporate management. Initially the concept of GCG in Indonesia was introduced by the Indonesian government and the International Monetary Fund (IMF) in the context of post-crisis economic recovery.<sup>1</sup> The world's attention to Good Corporate Governance began to increase sharply since Asian countries were hit by the monetary crisis in 1997 and since the collapse of the world's leading giant companies, including Enron Corporation and WorldCom in the United States, HIH Insurance Company Ltd and One-Tell Pty Ltd in the United States. Australia and Parmalat in Italy in the early 2000s.<sup>2</sup>

Good Corporate Governance itself can be defined as a pattern of relationships, systems, and processes used by company organs to provide added value to shareholders on an ongoing basis in the long term, while taking into account the interests of other stakeholders, based on applicable laws and norms.<sup>3</sup>

The form of the company's concern for stakeholders is shown by the implementation of Good Corporate Governance (GCG) in the company. GCG is a corporate governance that has a broader agenda in the future. The focus of corporate accountability which was originally still concentrated or oriented to

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<sup>1</sup> Ridwan Khairandy & Camilia Malik, *Good Corporate Governance: The Development of Thought, and Its Implementation in Indonesia*, (Yogyakarta: Total Creation, 2007), p. 60.

<sup>2</sup> Siswanto Sutojo & E. John Alridge, *Good Corporate Governance Healthy Corporate Governance*, (Jakarta: PT. Damar Mulia Pustaka, 2008), page 1.

<sup>3</sup> Mas Achmad Daniri, *Good Corporate Governance Concepts and Applications in the Context of Indonesia*, (Jakarta: PT Ray Indonesia, 2006), page 8.

shareholders (stockholders), is now wider and for corporate governance must pay attention to the interests of stakeholders.<sup>4</sup>

With the accommodation of the principles of Good Corporate Governance in Law no. 25 of 2007 concerning Investment and Law no. 40 of 2007 concerning Limited Liability Companies, then companies should implement it in management. Especially now that it has been 14 years since the regulation on Good Corporate Governance has been implemented, but in its implementation there are still many business actors who do not follow this principle.<sup>5</sup> This includes a leather tanning company management company.

The laws and regulations that must be obeyed by business managers engaged in leather tanning in addition to the above provisions consist of Law no. 32 of 2009 concerning Environmental Protection and Management, PP No. 101 of 2014 concerning Management of Hazardous and Toxic Waste, West Java Provincial Regulation No. 5 of 2015 concerning the Management of Environmental Services, District Regulation. Garut No. 12 of 2015 concerning Order, Cleanliness and Beauty, District Regulation. Garut No. 16 of 2017 concerning Corporate Social and Environmental Responsibility.<sup>6</sup> However, a series of laws and regulations have not been implemented by the tannery company in Sukaregang Kab. Garut and not in line with the reputation of the business, high export value, high profits and rapid development by the leather tanning management industry of Sukaregang Garut. This is not in line with the principle of responsibility.<sup>7</sup>

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<sup>4</sup> Ginting, Jamin. "Juridical Review of Corporate Social Responsibility (CSR) in Good Corporate Governance (GCG)." *Lex Journalica* 5.1 (2007): 17934.

<sup>5</sup> Jamin Ginting, *Juridical Review of Corporate Social Responsibility (CSR) in Good Corporate Governance (GCG)*, *Lex Journalica* Vol. 5 No. 1, 2019, p. 38 see also Sumiyati, Yeti. "The role of SOEs in implementing corporate social responsibility to improve people's welfare." *Journal of Law Ius Quia Iustum* 20.3 (2013): 460-481.

<sup>6</sup> <https://jdih.garutkab.go.id/page/info/produk/9423>, accessed on May 3, 2021, at 16.04

<sup>7</sup> Sukoco, Iwan, and Herwan Abdul Muhyi. "Ecopreneurship in Growing Environmentally Insight Business at the Sukastret Leather Tanning Industry Center, Garut Regency." *Sociohumanities* 17.2 (2015): 156-165.

Pollution due to waste in Kab. Garut has been going on for about 40 years since the 1980s until now. There are 3 rivers whose water is polluted by waste from the tanning management including: Ciwalen, Cikaengan, and Cikendi rivers. The high sediment deposition in the river causes water to clog so that every time it rains heavy rain causes flooding and inundates the houses of residents around the river and the river is no longer clear and emits an unpleasant odor that can potentially cause skin diseases.<sup>8</sup> Problem environmental pollution due to the tanning industry Volunteer This started when the tanneries changed the tanning technique from a biological process to a chemical process.<sup>9</sup>

Based on the background that has been described, the formulation of the problem to be studied is: "How is the principle of responsibility applied to business actors managing leather tanning in Sukaregang Garut according to laws and regulations and how sanctions are applied to business actors managing leather tanning which result in environmental pollution in the long term".

### **Research purposes**

The objectives of this study are: First, to find out the principle of responsibility applied by business actors managing leather tanning in Sukaregang Garut according to statutory regulations. Second, to find out the sanctions applied to business actors in the management of leather tanning which result in environmental pollution in the long term.

### **RESEARCH METHODS**

The type of research that the author uses in writing this journal is analytical descriptive. Analytical descriptive research aims to accurately describe the characteristics of a particular individual, condition, symptom or group, or to

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<sup>8</sup> <https://www.liputan6.com/regional/read/3619351/3-sungai-di-kota-garut-full-limbah-industri-kulit>, accessed on May 3, 2021, at 15:57

<sup>9</sup> <https://pangandaran.minded-rakyat.com/jawa-barat/pr-10751280/almost-40-tahun-cemari-lingungan-berikut-sejarah-pencemaran-industri-kulit-sukaregang-garut>, accessed on April 28, 2021, at 12:34

determine whether or not there is a relationship between a symptom and other symptoms in society that occur.<sup>10</sup>The approach method that the author uses is normative juridical. In the normative juridical method, the law is conceptualized as what is written in the legislation (law in books) or the law is conceptualized as a rule or norm which is a benchmark for human behavior that is considered appropriate, as the data source is only secondary data.<sup>11</sup>

## **DISCUSSION**

### **A. Application of the Principle of Responsibility by Business Actors for Tannery Management in Sukaregang Garut according to the Legislative Regulations**

The application of the principles of Good Corporate Governance (GCG) is a directive in the form of a rule, a direction in business that aims to improve the performance, quality, and image of the company. The implementation of GCG is carried out for the sustainability of the company in the long term because with this GCG, there will be a balance between the company's stakeholders.<sup>12</sup>

The principle of responsibility is the principle of structuring the laws and regulations relating to company activities. Each director of the company must always strive to comply with the laws and regulations and carry out their responsibilities for them. Company organs must also strive to implement the precautionary principle and ensure compliance with the laws and regulations, Law no. 40 of 2007 concerning Limited Liability Companies and company regulations stipulated by the Regional Government.

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<sup>10</sup>Amiruddin and Zainal Asikin, Introduction to Legal Research Methods, PT. Raja Grafindo Persada, Jakarta, 2010, Pg. 25.

<sup>11</sup>Ditto, Pg. 118.

<sup>12</sup>Leonardhy Budiono Sadono and Widjojo Suprpto, "ANALYSIS OF THE APPLICATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES PT. BLESSINGS OF INDONESIAN CHAKRA", AGORA Vol. 4 No. 2 , 2016, Pg 158

The principle of responsibility in companies engaged in leather tanning is regulated in several laws and regulations in force in Indonesia, namely Law no. 25 of 2007 concerning Investment and Law no. 40 of 2007 concerning Limited Liability Companies (hereinafter abbreviated as UUPT) and Law No. 32 of 2009 concerning Environmental Protection and Management (hereinafter abbreviated as UUPPLH), PP. 101 of 2014 concerning Management of Hazardous and Toxic Waste, West Java Provincial Regulation No. 5 of 2015 concerning the Management of Environmental Services, District Regulation. Garut No. 12 of 2015 concerning Order, Cleanliness and Beauty, District Regulation. Garut No. 16 of 2017 concerning Social and Environmental Responsibility.

In Law no. 40 of 2007 concerning Limited Liability Companies, the provisions relating to the responsibilities of directors are contained in Article 74, 92 paragraph 1 and Article 97 paragraph 2 which states that in principle the responsibility of the board of directors in a Limited Liability Company is to carry out the management of the Company for the benefit of the Company and in accordance with the aims and objectives of the Company in good faith. and fully responsible personally for the loss of the Company if the person concerned is guilty or negligent in carrying out his duties.<sup>13</sup>

Article 15 letter b of Law 25/2007 stipulates that every investor is obliged to implement CSR. What is meant by CSR according to the Elucidation of Article 15 letter b of Law No. 25 of 2007 concerning Investment is the inherent responsibility of every investment company to continue to create harmonious, balanced, and in accordance with the environment, values, norms and culture local community.<sup>14</sup>

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<sup>13</sup>see Article 92 paragraph 1 and Article 97 paragraph 2 of Law no. 40 of 2007 concerning Limited Liability Companies/UUPT

<sup>14</sup> Elucidation of Article 15 letter b of Law No. 25 of 2007 concerning Investment

Law No. 32 of 2009 concerning the UUPPLH there is a strengthening contained in this Law concerning the principles of Environmental Protection and Management which are based on good governance because in every process of formulating and implementing instruments to prevent pollution and/or damage environment and law enforcement and prevention requires the integration of aspects of transparency, participation, accountability, and justice.

Based on the provisions of Article 88 of the 2009 UUPPLH, it is stated that every person whose business activities use B3 which poses a serious threat to the environment, is absolutely responsible for the loss. Pollution and destruction of the environment, is the responsibility (liability) for the destroyer/perpetrator of damage to the environment, it should be borne by whatever and whoever the legal subject is, in small or large scale numbers, both the people, government and companies, and others. Creating a good and healthy environment is the responsibility of everyone, not only the government, this is in accordance with Article 67 of Law No. 32 of 2009 concerning Environmental Protection and Management,

It is very worrying if the waste that is disposed of by this industrial company is included in the type of B3 waste. In Article 1 A 1 of Government Regulation Number 101 of 2014 explains that "Hazardous and Toxic Materials hereinafter abbreviated as B3 are substances, energy, and/or other components which due to their nature, concentration, and/or amount, either directly or indirectly, can pollute and/or damage the environment, and/or endanger the environment, health, as well as the survival of humans and other living creatures", then Article 1 A 3 explains that "Hazardous and Toxic Waste, hereinafter referred to as B3 Waste, is the residue of a business and/or activity containing B3", so that in this case B3 Waste can be interpreted as a waste or waste whose nature and concentration contain toxic and dangerous substances. So that directly or indirectly can damage the environment, interfere with health, and threaten the survival of humans and other organisms. Because its existence is disturbing, it is

important to understand the types of B3 waste that are often encountered. Characteristics of B3 waste based on PP No. 101 of 2014 concerning Hazardous and Toxic Waste Management Article 5 is explosive, flammable, reactive, infectious, corrosive, and toxic. It is important to understand the types of B3 waste that are often encountered. Characteristics of B3 waste based on PP No. 101 of 2014 concerning Hazardous and Toxic Waste Management Article 5 is explosive, flammable, reactive, infectious, corrosive, and toxic. It is important to understand the types of B3 waste that are often encountered. Characteristics of B3 waste based on PP No. 101 of 2014 concerning Hazardous and Toxic Waste Management Article 5 is explosive, flammable, reactive, infectious, corrosive, and toxic.<sup>15</sup>

B3 waste treatment is mentioned in Article 34 of Government Regulation No. 18 of 1999 concerning Management of Hazardous and Toxic Waste, which can be carried out by thermal, stabilization and solidification, physical, chemical, biological and/or other methods in accordance with technological developments. In addition, site selection for management must also be considered and must be in accordance with what is determined by the regulation.<sup>16</sup>The provisions for B3 waste management permits are in Article 59 paragraph (4), Article 95 paragraph (1), and Article 102 of the Environmental Management Law (UU PLH). The government in this case is of the opinion that every business related to B3 waste is required to obtain an environmental permit and/or an Environmental Management Protection (PPLH) permit first. Due to the hazardous nature of B3 waste and risks to humans and the environment, the management of B3 waste must be carried out with a precautionary principle approach through the application of licensing instruments, ranging from storage, collection and transportation to its utilization and management and even its landfilling must be regulated properly. Therefore, it

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<sup>15</sup> Liputan6, "Types of B3 Waste and Their Uses That Are Around, Must Be Reduced" accessed from <https://hot.liputan6.com/read/4053672/tipe-limbah-b3-dangunakan-yang-ada-di-around-perlu-lessi> , accessed on March 19, 2021, at 20.17.

<sup>16</sup>Elucidation of Article 34 of Government Regulation no. 18 of 1999 concerning the Management of Hazardous and Toxic Waste

is impossible for a business or B3 waste management to be carried out before obtaining an environmental permit and or PPLH permit.

Number of tanneries in the region VolunteerGarut continues to decrease. The reduction in leather craftsmen was due to various factors, one of which was the rise of protests by the affected residents waste liquid B3. Management of the Indonesian Tanners Association (APKI) Garut, stated that a decrease in the number of tanners in Volunteer. The decline mainly occurred in middle to lower level tanners.

He assessed the incessant protests carried out by residents affected by pollution from the river waste B3 liquid skin, plays a role in reducing tanneries. Problem waste B3 liquid skin is still a thorny issue in the Sukastreggart area. This is because most of the tanning companies do not have WWTPs. From the beginning there were 400 small-medium scale tanneries, currently only around 220 are left. Slowly, one by one, these small-medium sized tanneries are falling due to the WWTP problem. Even at the factory level, there are still many who do not have WWTPs. Of about 50 large entrepreneurs, only 3 are equipped with WWTPs in their factories.<sup>17</sup>

The problem of leather processing waste that often appears in the public, such as the color of the water in the river which becomes a dark color, the pungent smell of public spaces, and water pollution that irrigate agricultural land and other needs.<sup>18</sup> The government in setting an environmental standard that can guarantee the avoidance of pollution or environmental destruction. For this purpose, the government sets relatively strict environmental quality standards. Environmental quality standards are limits or levels that are allowed for pollutant substances or

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<sup>17</sup> <https://www.minded-rakyat.com/jawa-barat/pr-01305322/sum-pengrajin-kulit-di-garut-berkurang>, accessed on May 6, 2021, at 11.02

<sup>18</sup> Kabartoday, "Waste of Polluted Paddy Skin Processing, Farmers Lose Until They Can't Pay Taxes", accessed from <http://www.kabartoday.co.id/limbah-pengolahan-kulitcemari-sawah-petani-merugi-to-tak-capable-pay-tax/>, accessed on March 19, 2021, at 21.04.

materials contained in environmental media so that they can continue to function according to their designation. On December 14, 2001 the Government has issued PP No. 82 of 2001 concerning water management and Water Pollution Control.<sup>19</sup>In addition, the West Java Provincial Government issued Governor Regulation No. 12 of 2013 concerning Water Quality Standards and Water Pollution Control in the Cimanuk River, Cilamaya River and Bekasi River.<sup>20</sup>The water quality standard in West Java Province is determined based on the water class as stated in article 5 of the regulation. The waste water quality standard is determined based on the calculation of the pollution load capacity of the water source.<sup>21</sup>The results of the test on the water quality standards in the Sukaregang River, Garut, showed that the total chromium content in the waste water of the leather tanning industry in Sukaregang, Garut District, Garut Regency, was 4.57 mg/L. Whereas the maximum level of chromium for the leather tanning industry according to the Decree of the State Minister for the Environment No. 51/MENLH/10/1995 concerning the Quality Standard of Liquid Waste for industrial activities is 0.60 mg/L and it can be concluded that the chromium content has exceeded the quality standard that has been set so that it needs to be treated, if the chromium level has exceeded the threshold it will be very dangerous. dangerous for humans, Chrome metal does not pose a medical risk but chromium compounds can cause inhalation of acid mist and direct contact with the skin and eyes which causes irritation of purulent ulcers in the nose and throat which then causes lung cancer (Joko, 2002: 127). The impact of home industry waste pollution on soil and ground water is estimated to be increasingly worrying so that it can endanger human health.

When compared to other countries, one of which is Pakistan, the environmental responsibilities are very different from those in Indonesia. The

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<sup>19</sup>Muhammad Erwin, Environmental Law in Environmental Development Policy System, PT. Rafika Aditama, Bandung, 2009,P.61

<sup>20</sup><https://jdih.jabarprov.go.id/page/info/product/7090>, accessed on May 7, 2021, at 11.05

<sup>21</sup>See article 17 of the Regional Regulation of West Java Province No. 3 of 2004 concerning Water Quality Management and Water Pollution Control

state of Pakistan implements a systemthe company's compliance with Pakistan National Environmental Quality Standards and ISO 14001 certification and this is well executed by business actors in the State of Pakistan. A survey of 80 tanneries and textile processing companies most of them do not understand about environmental management systems, but most of them carry out their performance with clean production activities.<sup>22</sup> It can be concluded that business actors in the management of Sukaregang Garut tannery have not implemented what is the responsibility of the board of directors in carrying out such management according to the laws and regulations.

### **B. Sanctions That Should Be Imposed on Tannery Businesses That Have Caused Repeated Environmental Pollution**

Business actors who pollute will be subject to sanctions as a form of enforcement of Environmental Law. Enforcement of environmental law can be done by applying administrative and criminal sanctions. According to Lord taufiq Andrianto, the first application of sanctions should be administrative sanctions, which can include: 1) giving a stern warning 2) payment of coercion money (dwangsom) 3) suspension of permit validity 4) revocation of license.<sup>23</sup> Restrictions on business activities; Freezing of business activities and/or capital facilities; or Revocation of business activities and/or investment facilities. Administrative sanctions here are a form of coercion from the state administration (government) against citizens in the event of orders, obligations, or prohibitions regulated in laws and regulations issued by the state administration (government).<sup>24</sup>

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<sup>22</sup> Leonard Ortolano, Ernesto Sanchez-Triana, Javaid Afzal, Chaudhary Laiq Ali, Susan A. Rebellón, Cleaner production in Pakistan's leather and textile sectors, *Journal of Cleaner Production*, Volume 68, 2014, Pages 121-129

<sup>23</sup> Ariefianto, Harry the Great. "Application of Administrative Sanctions for Environmental Pollution Due to Industrial Activities (Case Study at CV. Slamet Widodo in Semarang)." *Unnes Law Journal* 4.1 (2015).

<sup>24</sup> Ivan Fauzani Raharja, 2013, Law Enforcement of Administrative Sanctions Against Licensing Violations, *Innovative Journal of Legal Studies*, Vol. 7 No. 2, May 2013, p.117.

The implementation of the regulation on administrative sanctions against perpetrators of environmental pollution is regulated in Articles 76-83 of the UUPPLH. If the government's coercion is not implemented, the environmental permit will be suspended and revoked in accordance with Article 79 which states that the imposition of administrative sanctions in the form of freezing or revocation of the environmental permit as referred to in Article 76 paragraph 2 letters c and d is carried out if the person in charge of the business and or activity does not carry out coercion. government.

In addition, provisions regarding the disposal of waste water to water sources or rivers are contained in Articles 18 and 19 of the Regional Regulation of the Province of West Java No. 3 of 2004 concerning Water Quality Management and Water Pollution Control which imposes sanctions on violators who violate the provisions of the article, are subject to a maximum imprisonment of 3 (three) months or a maximum fine of Rp. 5,000,000.00 (five million rupiah), if a criminal act other than a violation that results in water pollution and or environmental destruction, is subject to a criminal offense in accordance with the applicable laws and regulations.<sup>25</sup>

So far, the sanctions given to the Tannery Business actors by The Regent of Garut, namely giving administrative sanctions to government coercion, sanctions given if the leather industry that does not have a Waste Water Treatment Plant (WWTP) and pollutes the environment will be given criminal sanctions up to the closure of the factory. The Garut Regent also stated that the leather management industry in the Sukastreg area, Garut Regency, West Java, must follow the rules, namely having a Waste Water Treatment Plant (IPAL) so as not to pollute the environment and if there is no WWTP, the factory can be punished and closed.<sup>26</sup> In addition to the administrative sanctions used, in article

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<sup>25</sup>Elucidation of Article 24 of West Java Regional Regulation No. 3 of 2004 concerning Water Quality Management and Water Pollution Control

<sup>26</sup> <https://bandung.bisnis.com/read/20200917/549/1292792/bupati-garut-ancam-lid-industri-kulit-yang-merusak-environment>, accessed on April 29, 2021, at 08.58

30 of the Regency Regional Regulation. Garut No. 12 of 2015 concerning Order, Cleanliness and Beauty, states that anyone who does not comply with the obligations as stated in article 10, including pollution in the river flow, shall be punished with imprisonment for a maximum of 6 (six) months and/or a maximum fine of Rp. . 50,000,000.00- (fifty million rupiah).<sup>27</sup>

Regulations that have been made by the District Government. Garut has been very good, but it would be nice if its enforcement should not be accompanied by Corruption, Collusion and Nepotism, thus causing the regulation to not work properly. Currently, there are still many business actors who do not think about the state of the environment but still operate, because they have internal strength within the Government that helps in the process of running the tanning activity.

So, the sanctions that should be imposed are looking at the meaning of the sanctions themselves in the Big Indonesian Dictionary, namely negative rewards and positive rewards. Sanctions in the form of positive rewards can be given in the form of awards that are realized by providing tax facilities or incentives to business actors who carry out their business activities in accordance with the laws and regulations. This can motivate business actors to continue to be consistent in carrying out their business activities as they should because it can reduce the amount of tax charged to the company. Negative rewards in the form of burdens or suffering determined by legislation. Determination of appropriate sanctions related to river pollution by business actors engaged in leather tanning must pay attention to the types of legal liability applied in Indonesia in order to obtain the right form of sanctions. This legal liability consists of criminal liability, civil liability, and administrative liability. In criminal law does not recognize the company but as a corporation. Corporations that currently have great power in production are able to generate maximum profits. However, the desire to get the

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<sup>27</sup>Explanation of article 30 Garut Regency Regulation No. 12 of 2015 concerning Order, Cleanliness and Beauty

maximum profit can cause harm to the community which can be in the form of damage to natural resources. Criminal sanctions that can be applied to business actors who violate are preferably sanctions that are very burdensome for the perpetrators, so that it can cause fear to business actors who will do this and cause a deterrent effect to business actors who have violated it. Another type of legal liability is civil liability. Legal subjects can be held civilly responsible when the legal subjects have harmed other parties. Other people's losses can arise as a result of the agreement but can also arise because of an unlawful act. As a result of the fulfillment of the elements of an unlawful act, the company or business actor may be subject to civil sanctions in the form of compensation. However, civil liability can be imposed on the company if the community sues the company due to the company's actions that cause material losses to the community as a result of the pollution of the river water. Administrative accountability is a form of legal responsibility in addition to criminal and civil liability. Administrative law is a juridical instrument that allows the government to control people's lives and allows the community to participate in such control with the aim of providing legal protection.<sup>28</sup>The control exercised by the government on people's lives can be carried out by prohibiting actions carried out without permission. it is necessary to control actions that are contrary to the laws and regulations related to permits. Companies engaged in natural resources before conducting business activities must obtain a business license issued by the authorized institution. The granting of a permit by the Government to a company must be preceded by complying with the conditions given by the government to the company, one of which is the requirement to prevent environmental hazards. When the business actor does not comply with the administrative rules, the business actor may be subject to administrative sanctions in the form of government coercion, imposition of forced money by the government as a substitute for government coercion, withdrawal or revocation of decisions, and fines that are objective. So, whoever violates it will be subject to the sanction without any view that who is

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<sup>28</sup> Lutfi Effendi, *Fundamentals of Administrative Law*, Bayumedia, Malang, 2004, page 5.

the person who violates it. Thus, harmony can be achieved between business actors, the government and the laws and regulations that are enforced.

## **CONCLUSION**

Based on the discussion in this study, it can be concluded that:

1. The principle of responsibility applied by business actors in the management of tanneries in Sukaregang Garut refers to the responsibilities of business actors in the management of tanneries in addition to social responsibility, which also requires responsibility in environmental aspects. However, in reality many companies or legal entities engaged in this industry do not treat industrial waste properly so that it causes environmental pollution, especially river pollution as a place for industrial waste disposal.
2. The provision of sanctions according to statutory regulations is not yet clear, but each region has laws and regulations that regulate sanctions for business actors who violate or pollute the environment. Likewise in Garut Regency, there are already arrangements regarding these sanctions, namely criminal sanctions and fines up to the closing of the factory. In addition to the negative sanctions given, the Garut Regency government should be given in the form of awards in the form of providing assistance or incentives in business taxes, so that it can motivate business actors to continue to be consistent in doing their business in accordance with what is regulated in the legislation.

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