

**PENERAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR)
BERDASARKAN PASAL 74 UNDANG-UNDANG NOMOR 40 TAHUN
2007 TENTANG PERSEROAN TERBATAS PADA PT CITRA SAWIT
LESTARI, BANDUNG**

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ABSTRAK

Tanggung Jawab Sosial dan Lingkungan atau *Corporate Social Responsibility* (CSR) telah diatur pada Pasal 74 Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, yang mewajibkan suatu Perseroan Terbatas untuk turut berperan dalam memberikan kontribusinya kepada masyarakat maupun lingkungan.

PT. Citra Sawit Lestari merupakan Perseroan Terbatas yang bergerak di bidang usaha perkebunan kelapa sawit sehingga berdampak langsung terhadap lingkungan sekitar. Hal tersebut menunjukkan bahwa PT. Citra Sawit Lestari berkewajiban untuk melaksanakan Tanggung Jawab Sosial dan Lingkungan/*Corporate Social Responsibility* (CSR) sebagaimana diatur dalam Pasal 74 Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas.

Penelitian ini menggunakan metode pendekatan *yuridis normatif*. Data penelitian bersumber dari data sekunder dan data primer. Model penyajian data menggunakan bentuk teks naratif dan model analisis data secara *normatif kualitatif*.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa PT. Citra Sawit Lestari, Bandung telah melaksanakan kegiatan *Corporate Social Responsibility* sesuai dengan ketentuan pada Pasal 74 Undang-Undang Nomor 40 Tahun 2007 tentang Tanggung Jawab Sosial dan Lingkungan. Oleh karena itu PT. Citra Sawit Lestari, Bandung tidak dapat dikenakan sanksi sesuai ketentuan Pasal 74 ayat (3) Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.

**Kata Kunci : Perseroan Terbatas, Tanggung Jawab Sosial dan Lingkungan
atau *Corporate Social Responsibility* (CSR), Penerapan**

***THE APPLICATION OF CORPORATE SOCIAL RESPONSIBILITY BASED
ON ARTICLE 74 OF LAW NUMBER 40 OF 2007 CONCERNING LIMITED
LIABILITY COMPANIES IN PT CITRA SAWIT LESTARI, BANDUNG***

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ABSTRACT

Corporate Social Responsibility has been regulated on Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies, which obligated companies to play a role in contributing to the society and the environment.

PT. Citra Sawit Lestari is a Limited Liability Company engaged in the oil palm plantation business so that it has a direct impact on the surrounding environment. This shows that PT. Citra Sawit Lestari is obliged to carry out Corporate Social Responsibility (CSR) as stipulated in Article 74 of Law no. 40 of 2007 concerning Limited Liability Companies.

This research is using a normative juridical method. This research data is sourced from secondary data and primary data. The data assessment model uses the form of a narrative text and a qualitative normative data analysis model.

Based on the research results, can be concluded that PT Citra Sawit Lestari, Bandung have implemented the Corporate Social Responsibility properly in accordance with Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies. Therefore, PT Citra Sawit Lestari, Bandung cannot be charged with sanctions based on the provisions of Article 74 Paragraph 3 of Law Number 40 of 2007 concerning Limited Liability Companies.

***Keywords : Limited Liability Companies, Corporate Social Responsibility,
Application***