

**PENERAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR)
BERDASARKAN PASAL 74 UNDANG-UNDANG NOMOR
40 TAHUN 2007 TENTANG PERSEROAN TERBATAS
DI PT. MITRA KARYA TRI UTAMA (SAMPOERNA)**

Oleh:

Fasya Revalina Kayla Nasution

E1A021241

ABSTRAK

Perusahaan untuk tetap hidup, tumbuh, dan berkembang perlu dukungan masyarakat, maka dibentuknya ketentuan mengenai *Corporate Social Responsibility* atau Tanggung Jawab Sosial dan Lingkungan yang tercantum dalam Pasal 74 Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas. Konsep *CSR* menekankan bahwa perusahaan memiliki tanggung jawab terhadap pemangku kepentingannya. Penelitian bertujuan mengkaji mengenai penerapan *CSR* berdasarkan Pasal 74 Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas di PT. Mitra Karya Tri Utama (Sampoerna), serta sanksi bagi perusahaan yang tidak melaksanakan kewajibannya menerapkan *CSR* sesuai peraturan perundang-undangan. Penelitian dilakukan di PT. Mitra Karya Tri Utama (Sampoerna), perseroan yang memproduksi rokok di Kabupaten Purbalingga. Penelitian menggunakan metode pendekatan yuridis normatif. Hasil penelitian menunjukkan PT. Mitra Karya Tri Utama (Sampoerna) telah melaksanakan kewajibannya menerapkan *CSR* berdasarkan Pasal 74 -Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas. Sanksi bagi perusahaan yang tidak melaksanakan kewajibannya menerapkan *CSR* yaitu sanksi administratif sesuai Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman Modal, sanksi sesuai peraturan daerah berlaku, dan sanksi pada perundang-undangan terkait. PT. Mitra Karya Tri Utama (Sampoerna) diharapkan mempertahankan pelaksanaan *CSR*, serta perlu adanya sanksi yang tegas di Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.

Kata Kunci: Penerapan; *Corporate Social Responsibility*; Sanksi Admnistratif

**IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY
(CSR) BASED ON ARTICLE 74 OF LAW NUMBER 40
OF 2007 ABOUT LIMITED LIABILITY COMPANY
AT PT. MITRA KARYA TRI UTAMA (SAMPOERNA)**

Written By:

Fasya Revalina Kayla Nasution

E1A021241

ABSTRACT

Companies to survive, grow, and develop need community support, therefore provisions regarding Corporate Social Responsibility or Social and Environmental Responsibility are established as stated in Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies. The concept of CSR emphasizes that companies have a responsibility towards their stakeholders. The study aims to examine the implementation of CSR based on Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies in PT. Mitra Karya Tri Utama (Sampoerna), as well as sanctions for companies that don't carry out their obligations to implement CSR in accordance with laws and regulations. The study was conducted at PT. Mitra Karya Tri Utama (Sampoerna), a company that produces cigarettes in Purbalingga Regency. The study used a normative legal approach method. The results of the study indicate that PT. Mitra Karya Tri Utama (Sampoerna) has carried out its obligations to implement CSR based on Article 74 Law Number 40 of 2007 concerning Limited Liability Companies. Sanctions for companies that don't carry out their obligations to implement CSR are administrative sanctions in accordance with Law Number 25 of 2007 concerning Investment, sanctions in accordance with applicable regional regulations, and sanctions in related legislation. PT. Mitra Karya Tri Utama (Sampoerna) is expected to maintain the implementation of CSR, and there needs to be strict sanctions in Law Number 40 of 2007 concerning Limited Liability Companies.

Keywords: *Implementation; Corporate Social Responsibility; Administrative Sanctions*