

**PENERAPAN *CORPORATE SOCIAL RESPONSIBILITY (CSR)*  
BERDASARKAN PASAL 74 UNDANG-UNDANG NOMOR 40 TAHUN  
2007 TENTANG PERSEROAN TERBATAS PADA PT. BANK *DBS (THE  
DEVELOPMENT BANK OF SINGAPORE)* INDONESIA**

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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.

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. Bank *DBS (The Development Bank of Singapore)* Indonesia telah melaksanakan kegiatan *CSR* yang memfokuskan kegiatannya melalui program dukungan terhadap kewirausahaan sosial dan kegiatan kerelawanan karyawan sesuai dengan ketentuan pada Pasal 74 Undang-Undang Nomor 40 Tahun 2007 tentang Tanggung Jawab Sosial dan Lingkungan. Oleh karena itu PT. Bank *DBS* Indonesia 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)*, PT. Bank *DBS* Indonesia.

***IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR)  
BASED ON ARTICLE 74 LAW NUMBER 40 OF 2007 CONCERNING A  
LIMITED COMPANY IN PT. BANK DBS (THE DEVELOPMENT BANK OF  
SINGAPORE) INDONESIA***

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***ABSTRACT***

*Social and Environmental Responsibility or Corporate Social Responsibility (CSR) has been regulated in Article 74 of Law Number 40 of 2007 concerning Limited Liability Companies, which requires a Limited Liability Company to take part in contributing to the community and the environment.*

*This study uses a normative juridical approach. The research data comes from secondary data and primary data. The data presentation model uses narrative text form and qualitative normative data analysis model.*

*Based on the research results, it can be concluded that PT. Bank DBS (The Development Bank of Singapore) Indonesia has implemented activities CSR that focus its activities through support programs for social entrepreneurship and employee volunteer activities in accordance with the provisions of Article 74 of Law Number 40 of 2007 concerning Social and Environmental Responsibility. Therefore, PT. Bank DBS Indonesia cannot be subject to sanctions in accordance with the provisions of Article 74 paragraph (3) of Law Number 40 of 2007 concerning Limited Liability Companies.*

***Keywords: Limited Liability Companies, Social and Environmental Responsibility or Corporate Social Responsibility (CSR), PT. Bank DBS Indonesia***