

ABSTRAK

Perusahaan yang merupakan badan usaha dan berada di tengah masyarakat harus memperhatikan kondisi lingkungan maupun masyarakat yang terdapat disekitarnya sehingga yang tidak merusak ataupun berdampak merugikan, setidaknya tentang menghilangkan atau mengurangi dari dampak negatif dari pendirian serta kegiatan produksi perusahaan. Untuk mengetahui pengaturan sanksi hukum bagi PT yang tidak melakukan kewajiban Coorporate Social Responsibility berdasarkan studi dari Putusan MK RI No. 53/PUU-VI/2008 tentang Judicial Review Pasal 74 Undang-Undang No. 40 Tahun 2007 tentang PT. Pendekatan yang dilaksanakan melalui cara melangsungkan telaah terhadap seluruh undang-undang maupun peraturan yang mempunyai keterkaitan terhadap isu hukum yang sedang dihadapi. Hendaknya pemerintah selaku pembuat undang-undang lebih ditegaskan lagi peraturan tentang sanksi dari pelanggaran Coorporate Social Responsibility di pasal yang sudah dijelaskan agar tidak menimbulkan keaburuan norma.

Keywords: Coorporate Social Responsibility, UUPT No.40 Tahun2007, Perusahaan



ABSTRACT

Companies that are business entities and are in the community must pay attention to the conditions of the environment and the surrounding community so that they do not damage or have a detrimental impact, at least about eliminating or reducing the negative impacts of the establishment and production activities of the company. To find out the legal sanctions arrangements for PT that do not carry out the obligation of Corporate Social Responsibility based on a study from the Decision of the Constitutional Court of the Republic of Indonesia No. 53 / PUU-VI / 2008 concerning Judicial Review Article 74 of Law No. 40 of 2007 concerning PT. The approach is carried out by conducting a review of all laws and regulations that have a connection to the legal issue at hand. The government as a lawmaker should further emphasize the regulation on sanctions for violations of Corporate Social Responsibility in the articles that have been explained so as not to cause blurring of norms.

Keywords: *Corporate Social Responsibility, UUPT No.40 of 2007, Company*

