

Tinjauan yuridis mengenai tanggung jawab sosial dan lingkungan /CSR bukan sebagai barang milik negara atau barang milik daerah (studi kasus putusan pengadilan tipikor perkara pidana No.05/Pid.Tipikor/2013/PN.Kdi) = juridicial reviews regarding social and environmental responsibility csr not as state property or regional property case study putusan pengadilan tipikor perkara pidana no 05 pid tipikor 2013 pn kdi / Johny Ray Ihatman

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Abstrak

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Dunia usaha diharapkan dapat turut serta meningkatkan perekonomian nasional dalam menghadapi tantangan perekonomian dunia di era globalisasi ini, khususnya mengenai tanggung jawab sosial dan lingkungan dunia usaha. Pemerintah Indonesia pun memandang perlu untuk membuat sebuah peraturan perundang-undangan bagi dunia usaha, yang merupakan salah satu pilar perekonomian nasional agar memiliki landasan hukum untuk lebih memacu pembangunan nasional. Untuk mengakomodir hal tersebut, UU No. 40 Tahun 2007 Tentang Perseroan Terbatas disahkan. Dalam undang-undang ini, Tanggung Jawab Sosial dan Lingkungan perseroan/CSR adalah kewajiban perseroan yang harus dilaksanakan sesuai amanat UU No. 40 Tahun 2007 Tentang Perseroan Terbatas Pasal 74. Oleh karena itu ketentuan lebih lanjut mengenai CSR ini perlu diatur dengan Peraturan Pemerintah atau ketentuan peraturan perundang-undangan lainnya khususnya mengenai kedudukan dan peran dari CSR. Selain itu, UU ini masih memiliki kelemahan-kelemahan, yaitu dalam hal sanksi, jenis dan jumlah serta penerima dan cara pertanggungjawaban dalam pelaksanaan CSR. Meskipun demikian, UU ini merupakan suatu langkah besar dalam upaya memberikan landasan hukum bagi pelaksanaan CSR.

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ABSTRACT

The business world is expected to participate in improving the national economy , so it will face the challenges of the world economy in this globalization era, particularly regarding Corporate Social Responsibility. The Indonesian government also sees the need to create a legislation for the business world, which is one of the pillars of the national economy in order to have a legal basis to further spur national development. To accommodate this, Law 40 of 2007 regarding limited Liability Company was passed. In this act, Corporatr Social Responsibility is a company's obligation that should be implemented as mandated by article 74, Law 40 of 2007 about Limited Company. Therefore, further provisions regarding CSR needs to be regulated by the government regulations or other legislations, particularly regarding the position and role of CSR. In additions, this law still has shortcomings, namely in terms of sanctions, as well as the type and number, recipients and its accountability in the implementation of CSR. However, this law is a major step in the effort to provide a legal basis for the implementation of CSR., The business world is expected to participate in improving the national economy , so it will face the challenges of the world economy in this globalization era, particularly regarding Corporate Social Responsibility. The Indonesian government also sees the need to create a legislation for the business world, which is one of the pillars of the national economy

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