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**Social and Environmental Responsibility by Limited Liability Companies  
Regarding Corporate Social Responsibility (Csr)  
(Study: On PT. Mitra Karya Tri Utama (Sampoerna))**

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**ARTICLE INFO****Article history:**

DOI:

[10.30595/pssh.v14i.1081](https://doi.org/10.30595/pssh.v14i.1081)

Submitted:

June 08, 2023

Accepted:

September 29, 2023

Published:

November 16, 2023

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**Keywords:**CSR, Company,  
Responsibility

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**ABSTRACT**

*Law No. 40/2007 on Limited Liability Companies requires companies to carry out activities known as Corporate Social Responsibility (CSR). Given this, companies have a role and responsibility in the implementation of CSR activities and as a form of concern for the community and the environment. PT Mitra Karya Tri Utama is a company engaged in cigarette rolling services that is obliged to carry out CSR activities. In running this program, the company needs to incur costs, from these costs the program can run well. Based on the above problems, the following problems can be formulated, First, how is the form of implementation of social and environmental responsibility by a limited liability company (PT). Second, how is the mechanism regarding the financing of social and environmental responsibility by a limited liability company (PT). The purpose of this study, First, can know and analyze how social and environmental responsibility. Second, can know and analyze the mechanism of financing social and environmental responsibility. The research method used is empirical juridical. From the results of research and discussion, it is concluded that First, PT Mitra Karya Tri Utama (Sampoerna) implements this CSR program by issuing a number of funds to be handed over to orphanages, residents around the company, and social services, but more often done for donations to orphanages. Second, the self-funding mechanism at PT Mitra Karya Tri Utama is an amount of Rp 5,000,000, from which CSR programs will be carried out within 1 month.*

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**I. INTRODUCTION**

The beginning of the emergence of Corporate Social Responsibility (CSR) during the Ancient Roman era, an idea emerged which was later used as a legal science finding that could be called a "master piece", namely the recognition of the Company as an independent legal subject in legal traffic, as befits a capable and capable human being. Corporate Social Responsibility is an organizational concept, especially companies that have various forms of responsibility, including consumers, employees, shareholders, communities and the environment in all aspects of the company's operations which include economic,

social and environmental aspects.

The theory of the Company as a Separate Legal Entity has brought great changes in the business world, namely with the establishment of the Company that was able to discover and open the Continent of Africa, America and even Indonesia, as well as being the breakthrough of the Industrial Revolution. Limited Liability Company is a legal entity established by agreement, the authorized capital is shares with conditions determined by law. So with this limited liability company becomes a legal subject that fulfills rights and obligations. (Abdul Kadir, 2006).

People began to realize the importance of CSR (Corporate Social Responsibility) of a company for the community and the environment where the company is located. There are six important meanings of CSR, namely :

1. The increasing gap between rich and poor
2. The position of the state that is increasingly distant to its people
3. Increasingly finding the meaning of sustainability
4. The more incessant critical attention and resistance from the public, even anti-company innature
5. The trend towards transparency
6. Expectations for a better and more humane life

Regarding CSR (Corporate Social Responsibility) towards social and environmental responsibility in Indonesia itself is regulated in Law Number 40 of 2007 Article 74 paragraph (1) concerning Limited Liability Companies, which states :

(1) Companies carrying out business activities in the field of and/ or related to natural resources must perform Social and Environmental Responsibility.

(2) The Social and Environmental Responsibility contemplated in paragraph (1) shall be an obligation of the Company which shall be budgeted for and calculated as a cost of the Company, the implementation of which shall be carried out with due attention to propriety and fairness.

(3) Companies who do not perform the obligations contemplated in paragraph (1) shall be subject to sanctions in accordance with the provisions of legislative regulations.

(4) Further provisions concerning Social and Environmental Responsibility shall be regulated by Government Regulation (Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies, 2007) and also regulated in Government Regulation (PP) No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies. From the explanation of the article above, it can be seen that the implementation of social and environmental responsibility by a limited liability company (PT) requires appropriate and reasonable costs, so it needs a good financing mechanism contained in Article 74 Paragraph (2), but for forms of financing or financing mechanisms in accordance with the company's capabilities.

Rahmadany (2021), Limited liability company social responsibility (CSR) according to Law No. 40 of 2007. For companies, the implementation of Corporate Social Responsibility has benefits in terms of strengthening social capital and social cohesion in the short, medium and long term. For the community, the Corporate Social.

Responsibility program carried out by the company provides benefits both for those who receive benefits directly and indirectly. The company also provides benefits in the absorption of local labor, after previously the workforce was trained through training and other benefits of Corporate Social Responsibility activities can strengthen social cohesion not only created for the company itself or the community itself, but also for the relationship between the company and the community. The difference between previous research and this research has not discussed how the cost mechanism in the implementation of social and environmental responsibility.<sup>1</sup>

Samuel Ronatio Adinugroho (2017), Implementation of social and environmental responsibility of PT Pertamina Semarang (Persero) in review of Law No. 40 of 2007 concerning Limited Liability Companies. The implementation of social and environmental responsibility at PT Pertamina Semarang (Persero) in formulating a program has 4 pillars called sustainability pillars, namely, reforestation, health, education and community development. From some of these programs, the implementation requires costs, which in financing this program there are stages, namely, budget preparation, approval of the board of directors, after the board of directors agrees, the funds are charged to the company, and finally all PT costs are provided by the Center with the responsibility of the board of directors.

## II. RESEARCH PROBLEMS

1. What is the form of implementation of social and environmental responsibility by a limited liability company (PT)?
2. What is the mechanism regarding financing for social and environmental responsibility by a limited liability company (PT)?

### III. RESEARCH METHODS

This type of research uses the Empirical Juridical research method, a method that combines normative legal elements with the support of additional data or empirical elements, through interviews and observations to limited liability companies regarding social and environmental responsibility (CSR) in the company.

Source of Research Data. In this study using the Empirical Juridical method with qualitative research specifications, the legal materials used are as follows:

#### a. Primary Data

Data obtained through field surveys. Data obtained directly from the main source. This data comes from interviews, observations and documentation. In addition, it also uses laws and regulations, as follows :

- Law No. 40 of 2007 concerning Limited Liability Companies
- Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies

<sup>1</sup> Achmad Budiman, Paramita Prananingtyas, and Novira Maharani Sukma, 'Tinjauan Yurids Tentang Tanggung Jawab Sosial Dan Lingkungan Oleh Perseroan Terbatas', *Notarius*, 13.1 (2020), 12–21.

#### b. Secondary Data

Data obtained from other parties. Data obtained in the form of books, journals, articles, websites, and research by experts.

In this research using the Empirical Juridical method, the approach used in this research is a study of PT Mitra Karya Tri Utama (Sampoerna). This research is in a qualitative approach that explains normative through legislation and a situation by collecting data as deeply as possible, this research can be obtained from interview and observation data with this the author can draw the conclusions studied.

### IV. RESULT AND DISCUSSION

#### 1. Legal Regulation of Corporate Social and Environmental Responsibility in Indonesia

The regulation of CSR is regulated in Law Number 40 Year 2007, in article 74 which explains that a company that operates in the field of or related to natural resources must have social and environmental responsibility. As referred to above, the company has budgeted and calculated costs to carry out social and environmental responsibility appropriately. Each company conducts business in the fields of, among others, industry, trade, gambling, and financing. This is called a business, which will seek and obtain profits not only for itself but together with other parties. This is done to maintain the company's existence in the business world (Zaldy Alam, 2011).

The concept of CSR in Indonesia is regulated in Law No. 40/2007 on Limited Liability Companies and Government Regulation No. 45/2012 on Social and Environmental Responsibility of Limited Liability Companies.

a. Law Number 40 Year 2007 on Limited Liability Companies. Article 1 paragraph (3) reads: "Social Responsibility in the Environment is the company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and society in general." For companies that do not implement this social and environmental responsibility, sanctions may be imposed.

b. Government Regulation No. 47/2012 on Social and Environmental Responsibility of Limited Liability Companies

Article 3 states "Social and environmental responsibility as referred to in article 2 is an obligation for a company that carries out as referred to in article 2 is an obligation for companies that carry out business activities in the field of business activities in the field of and/or related to natural resources based on the Law". based on the Law". From the two articles above, it appears that there are differences social and environmental responsibilities, where social responsibility is distinguished. Which is philanthropic in nature and responsibilities that are mandatory. Article 4 paragraph 2 states that social and environmental responsibility that is carried out can be addressed to internal stakeholders of the company and external stakeholders of the company stakeholders of the company.

#### 2. Financing Mechanism in the Implementation of Social and Environmental Responsibility (CSR)

The company has a budget for the implementation of social and environmental responsibility (CSR). In this implementation there are several financing procedures in the implementation. From the results obtained, the financing mechanism is carried out in several stages. The first stage is the preparation of the budget issued for each year, the more detailed the activities to be carried out, the more detailed the budget will be. The budget that will be issued for the implementation of this program must be balanced

with the company's profits received each year, then after being compiled it will be submitted to the Director. Secondly, the Director has the right to approve the social and environmental responsibility (CSR) budget for all branches of the company. Third, once the budget has been prepared and approved by the director, it is included in the company's expenses, which reduces the company's profit.

The implementation of CSR program financing is from the director obtained from the company's profit or the company's expenses that are issued annually. In financing the implementation of this program, the company has a predetermined budget amount and will ensure that the funds spent will be the same each year. Therefore, in terms of accountability for the costs of implementing social and environmental responsibility, an audit will be conducted annually. The implementation is based on Article 74 paragraph (2) of Law Number 40 of 2007 concerning Limited Liability Companies, namely "Social and environmental responsibility as referred to in paragraph (1) is an obligation of the company which is budgeted and calculated as a cost of the company whose implementation is carried out with due regard to propriety and fairness." <sup>3</sup>

## V. CONCLUSION

The implementation of social and environmental responsibility in Limited Liability Companies is carried out on the basis of Law No. 40/2007 on Limited Liability Companies and Government Regulation No. 47/2012 on Social and Environmental Responsibility of Limited Liability Companies. This regulation has explained the responsibilities that must be carried out by the company, both social, environmental, and administrative be included. So it can be concluded that the company is running according to legal regulations.

The form of accountability for the implementation of social and environmental responsibility by the company is carried out by the board of directors, where funds are obtained from company costs or company profits each year. Therefore, as explained above, there are several stages in the implementation of CSR financing, namely the preparation of the budget, the approval of the board of directors and the budget to be borne by the company every year. So from this it can be concluded that the Company runs the Social and Environmental Responsibility (CSR) program well and in accordance with statutory regulations.

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